B.C.D. 02-18

MAR 0 8 2002

EMPLOYER STATUS DETERMINATION
Gateway Western Railway Company

This is the decision of the Railroad Retirement Board regarding the continued status of the Gateway Western Railway Company, Inc., (B.A. No. 3771) as an employer under the Railroad Retirement Act (45 U.S.C. § 231 et seq.) (RRA) and the Railroad Unemployment Insurance Act (45 U.S.C. § 351 et seq.) (RUIA).

Gateway was held to be an employer under the Acts effective January 10, 1990. On October 1, 2001, it was merged with its affiliate, the Kansas City Southern Railroad Company, a covered employer under the Acts (B.A. No. 1806). See Surface Transportation Board (STB) decision dated October 12, 2001 (STB Finance Docket No. 34099). Gateway ceased operations, and Kansas City Southern Railroad assumed Gateway's operations and employees on October 1, 2001.

Section 202.11 of the Board's regulations provides that:

> The employer status of any company or person shall terminate whenever such company or person loses any of the characteristics essential to the existence of an employer status. (20 CFR 202.11)

Gateway ceased to exist upon its merger with Kansas City Southern Railroad.

Accordingly, the Board holds that Gateway ceased to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective with the close of business on October 1, 2001.

Cherryl T. Thomas

Cherryl T. Thomas

V. M. Speakman, Jr.

V. M. Speakman, Jr.

Jerome F. Kever

Jerome F. Kever