B.C.D. 03-53

EMPLOYER STATUS DETERMINATION
Kiowa, Hardtner & Pacific Railroad Company

JUN 10 2003

This is the determination of the Railroad Retirement Board concerning the continuing status of Kiowa, Hardtner & Pacific Railroad Company (KHP) (B.A. No. 8090) 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). KHP has been an employer under the RRA and RUIA with service creditable from September 2, 1908.

Mr. Robert S. Wunsch, Esq. has advised that KHP assets were sold to V and S Railway Company (B.A. No. 2796) and that KHP was dissolved as a business organization on January 23, 2003. KHP reported no compensation paid in 2002.

Based on the information set forth above, it is the determination of the Railroad Retirement Board that Kiowa, Hardtner & Pacific Railroad Company ceased being an employer under the RRA and RUIA on January 23, 2003, the date on which it dissolved as a legal entity.

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