Employer Status Determination
Norfolk & Western Railway Company

JAN 7 1999

This is the determination of the Railroad Retirement Board regarding the continuing status of the Norfolk & Western Railway Company (N&W) 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). The N&W was ruled to be an employer under the Acts administered by the Board effective January 15, 1896.

On September 1, 1998, N&W ceased operations and last compensated its employees as a result of its merger into the Norfolk Southern Railway Company (NSR), an employer under the Acts. N&W officially merged into the NSR on September 1, 1998 as evidenced by the articles of merger filed with the Commonwealth of Virginia and the Certificate of Merger issued thereunder effective September 1, 1998. The Surface Transportation Board granted a corporate family transportation exemption in this matter on August 24, 1998 in STB Finance Docket No. 33648. N&W employees became NSR employees on September 1, 1998. N&W was dissolved after the merger and all of its assets and liabilities were transferred to NSR.

In accordance with the information summarized above, it is the Board's determination that the Norfolk & Western Railway Company ceased being an employer under the RRA and RUIA on September 1, 1998, the date on which it ceased operations and merged into the Norfolk Southern Railway Company.

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