

EMPLOYER STATUS DECISION
Visalia Electric Railroad Company

This is the determination of the Railroad Retirement Board concerning the continuing status of Visalia Electric Railroad Company (VERR) (B.A. No. 2744) 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). VERR has been an employer under the RRA and RUIA with service creditable from April 22, 1904.

Information provided by Mr. James E. Coulton, Senior Director, Federal Taxes, Union Pacific Railroad (UP), shows that VERR merged into the Southern Pacific Transportation (SPT) some time in 1991 or 1992 at the latest, at which time VERR employees were last compensated as such. Hard copies of these records were not readily available. The Board's records show that effective February 1, 1998, SPT merged with UP.

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.

Based on the information set forth above, it is the determination of the Railroad Retirement Board that Visalia Electric Railroad Company ceased being an employer under the RRA and RUIA as of December 31, 1992, the last day of the period during which VERR lost its status as a legal entity and became non-existent as a result of corporate merger.

Original signed by:

For the Board
Beatrice Ezerski
Secretary to the Board