

EMPLOYER STATUS DECISION

Galveston, Houston & Henderson Railroad Company

This is the determination of the Railroad Retirement Board concerning the continuing status of Galveston, Houston & Henderson Railroad Company (GHH) (B.A. No. 2806) 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). GHH has been an employer under the RRA and RUIA with service creditable from December 1, 1882.

Information provided by Mr. James E. Coulton, Senior Director, Federal Taxes, Union Pacific Railroad (UP), shows that GHH merged into the Missouri Pacific Railroad Company (MPRR) (former BA No. 1813) some time in 1988 or 1989 at the latest, at which time GHH employees were last compensated as such. Hard copies of these records were not readily available. The Board's records show that effective January 1, 1997, MPRR merged into the 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 Galveston, Houston & Henderson Railroad Company ceased being an employer under the RRA and RUIA as of December 31, 1989, the last day of the period during which GHH 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