

EMPLOYER STATUS DETERMINATION

Texas, Gonzales & Northern Railway Company

This is the determination of the Railroad Retirement Board concerning the status of Texas, Gonzales & Northern Railway Company (TXGN) 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).

Information about TXGN was furnished by its Manager of Administration, C.D. Richburg. TXGN first compensated its three employees as of November 1, 1992, and began railroad operations on November 13, 1992. TXGN interchanges with Southern Pacific Transportation Company (BA No.1713) at Harwood, Texas.

In Interstate Commerce Commission (ICC) Finance Docket No. 32184, decided November 6, 1992, TXGN filed a verified notice of exemption to acquire and operate a line of Southern Pacific Transportation Company in Gonzales County, Texas, extending between Southern Pacific milepost 0.10 near Harwood, Texas and Southern Pacific milepost 12.30 at Gonzales, Texas, a total of 12.20 miles.

Based upon the information summarized above, it is determined that Texas, Gonzales & Northern Railway Company became a rail carrier employer under the RRA and the RUIA effective November 1, 1992, the date as of which it first compensated employees. (Cf. Rev. Rul. 82-100, 1982-1 C.B. 155.)

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