

**EMPLOYER STATUS DETERMINATION**

**Indiana Northeastern Railroad Company, Inc.**

This is the determination of the Railroad Retirement Board concerning the status of Indiana Northeastern Railroad Company, Inc. (INRC) 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 INRC was furnished by its Operations Manager, Karen L. Lowe. INRC began operations on December 22, 1992, and first compensated its nine employees on January 1, 1993. It interchanges with Norfolk Southern (BA No.1525).

In Interstate Commerce Commission (ICC) Finance Docket No. 32205, decided December 22, 1992, INRC filed a notice of exemption to acquire and operate two lines of railroad owned by the Hillsdale County Railway Company, Inc. (BA No.2329). The ICC Finance Docket stated that the lines, which connect at Steubenville, extend 42.8 miles: (1) between milepost 0.0 at Montpelier, Ohio and milepost 24.0 at Hudson, Indiana; and (2) between milepost 21.1 at Steubenville, Indiana and milepost 39.9 at Ray, Indiana.

Based upon the information summarized above, it is determined that Indiana Northeastern Railroad Company, Inc. became a rail carrier employer under the RRA and the RUIA effective December 22, 1992, the date on which it began rail operations.

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Glen L. Bower

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V.M. Speakman, Jr.

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