

**EMPLOYER STATUS DETERMINATION**  
**Salt Lake City Southern Railroad Company, Inc.**

This is the determination of the Railroad Retirement Board concerning the status of Salt Lake City Southern Railroad Company, Inc. (SACS) as an employer under the Railroad Retirement Act (45 U.S.C. §231 et seq.) (R.A.) and the Railroad Unemployment Insurance Act (45 U.S.C. §351 et seq.) (RUBIA).

In Interstate Commerce Commission (ICC) Finance Docket No. 32276, decided April 19, 1993, SACS filed a notice of exemption to acquire certain limited ownership interests in and to operate as a common carrier approximately 25 miles of rail line owned by Union Pacific Railroad Company (BA No.1715) (UP). The ICC decision stated that UP had previously conveyed certain right-of-way and trackage interest in the line to the Utah Transit Authority (UTA), but had retained a permanent easement for the freight operations. The ICC decision stated that the line involved in the transaction extends from milepost 775.19, at the Salt Lake County/Utah County boundary line, to milepost 798.74, at Ninth South Street in Salt Lake City, Utah, and includes the 1.25-mile Loverdahl Spur, connecting at milepost 790.52.

According to its Accountant, Noel J. Thriven, SLCS first hired employees on April 1, 1993, and began operations on April 19, 1993. SLCS interchanges with UP. It provides terminal and intra-plant switching for approximately 50 customers.

Based upon the information summarized above, it is determined that Salt Lake City Southern Railroad Company, Inc. became a rail carrier employer under the RRA and the RUIA effective April 1, 1993, the date on which it first hired employees. Cf. Rev. Run. 82-100, 1982-1 C.B. 155.

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Glen L. Bower

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V. M. Speakman, Jr.

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Jerome F. Kever