

EMPLOYER STATUS DETERMINATION
Nebraska Central Railroad Company

This is the determination of the Railroad Retirement Board concerning the status of Nebraska Central Railroad Company (Nebraska) 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).

In Interstate Commerce Commission (ICC) Finance Docket No. 32290, decided July 9, 1993, Nebraska filed a notice of exemption: (1) to lease and operate approximately 248.44 miles of rail line owned by Union Pacific Railroad Company (UP) (BA No.1715) in the State of Nebraska; and (2) to acquire incidental trackage rights over approximately 25.32 miles of UP's line in the State of Nebraska. The lines involved in the lease transaction consist of: (1) the Albion Branch from milepost 0.10 at Oconee, Nebraska, to milepost 34.6 at Albion, Nebraska; (2) the Cedar Rapids Branch from milepost 0.13 at Genoa, Nebraska, to milepost 44.5 at Spalding, Nebraska; (3) the Norfolk Branch from milepost 2.5 at Columbus, Nebraska, to milepost 48.6 at Norfolk, Nebraska; (4) the Ord Branch from milepost 0.48 at Grand Island, Nebraska, to milepost 61.3 at Ord, Nebraska; and (5) the Stromsburg Branch from milepost 12.5 at Brainard, Nebraska, to milepost 75.15 at Central City, Nebraska.

Nebraska first paid its 25 employees on May 15, 1993, and began railroad operations on June 27, 1993. It interchanges with UP and with Burlington Northern Railroad (BA No. 1621).

Based upon the information summarized above, it is determined that Nebraska Central Railroad Company became a rail carrier employer under the RRA and the RUIA effective May 15, 1993, the first date that it paid its employees. Cf. Rev. Rul. 82-100, 1982-1 C.B. 155.

Glen L. Bower

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