

EMPLOYER STATUS DETERMINATION

UTAH CENTRAL RAILWAY COMPANY

This is the decision of the Railroad Retirement Board regarding the status of the Utah Central Railway Company (UCR) as an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

Effective September 23, 1992, the UCR began rail operations over lines owned by Westinghouse Electric Corporation totaling 2.75 miles located in Utah. The Company has five employees and interchanges with the Southern Pacific. It currently operates at two locations. It has not yet filed for an exemption with the Interstate Commerce Commission.

The UCR transports property by railroad in interstate commerce in the United States. Accordingly, the Board holds that it is a rail carrier employer under the Railroad Retirement and Railroad Unemployment Insurance Acts from the date on which it began to operate, September 23, 1992.

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