EMPLOYER STATUS DETERMINATION South Plains Lamesa Railroad, LTD

This is the determination of the Railroad Retirement Board concerning the status of South Plains Lamesa Railroad, LTD (SPLR) 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).

Effective October 18, 1993, SPLR began rail operations. Information regarding SPLR was provided by Larry Wisener, owner and Chief Executive Officer of SPLR. He currently is the only employee, first compensated on November 1, 1993. He expects to employ seven to eight employees in the near future. The length of track is 54.7 miles and the terminal points are from Slaton, Texas to Lamesa, Texas. SPLR interchanges with is The Atchison, Topeka and Santa Fe Railway Co. (A.T. & S.F. RY Co.), a covered employer.

SPLR transports property by railroad in interstate commerce in the United States. Accordingly, the Board holds that SPLR is a rail carrier employer under the Railroad Retirement and Railroad Unemployment Insurance Acts from the date on which it began to operate, October 18, 1993. See 45 U.S.C. § 231 (a)(1)(i), and 45 U.S.C. § 351(a).

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