

EMPLOYER STATUS DETERMINATION

California Northern Railroad Company, L.P

This is the determination of the Railroad Retirement Board concerning the status of California Northern Railroad Company, L.P. (CNRC) 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. 32351, decided October 5, 1993, CNRC filed a notice of exemption to continue in control of California Northern Railroad Company Limited Partnership when it became a carrier upon the consummation of the transaction in Finance Docket No. 32353. CNRC concurrently filed a notice of exemption in ICC Finance Docket No. 32353 decided October 5, 1993 to lease and operate approximately 354 miles of rail line owned by Southern Pacific Transportation Company (SPT), in the state of California. The ICC has determined that CNRC is a class III carrier subject to its jurisdiction.

According to W.A. Frederick, President and Chief Operating Officer, CNRC hired employees who began compensated service on September 7, 1993; CNRC commenced railroad operations on September 26, 1993.

Based upon the information summarized above, it is determined that California Northern Railroad Company, L.P. became a rail carrier employer effective September 7, 1993, the first date that its employees began compensated service.

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