

**EMPLOYER STATUS DETERMINATION
FOX VALLEY & WESTERN LTD.**

This is the decision of the Railroad Retirement Board regarding the status of Fox Valley & Western Ltd. as an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

Effective August 28, 1993, Fox Valley & Western Ltd. began rail operations over lines totaling approximately 479 route miles of track (and an additional 94 miles of trackage rights) located in Wisconsin. The company has approximately 170 employees and interchanges with Burlington Northern, Chicago & North Western, Escanaba & Lake Superior, the Soo Line, etc.

Fox Valley & Western Ltd. 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, August 28, 1993.

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