

**EMPLOYER STATUS DETERMINATION**  
**Nebkota Railway, Inc.**

This is the determination of the Railroad Retirement Board regarding the status of Nebkota Railway, Inc. (NRI) as an employer under the Railroad Retirement Act (45 U.S.C. §231 et seq.) (RRA) and Railroad Unemployment Insurance Act (45 U.S.C. §351 et seq.) (RUIA).

In Interstate Commerce Commission (ICC) Finance Docket No. 32442, NRI filed a notice of exemption to acquire and operate approximately 73.5 miles of rail line owned by Chicago and North Western Transportation Company (CNW)(B.A. No. 1603). The 73.5 miles of rail line lie between Merriman, Nebraska, at or near milepost 331.0, and Chadron, Nebraska, at or near milepost 404.5. The transaction includes incidental trackage rights for NRI over a 27.8 mile CNW rail line between Chadron, NE, at or near milepost 404.5, and Crawford, NE, at or near milepost 432.3, to allow NRI to interchange with Burlington Northern Railroad Company.

Information regarding NRI was provided by Glenn E. Price, Jr., President of the Board. According to Mr. Price, NRI commenced operations as a class III carrier on July 5, 1994, but first compensated employees as of July 11, 1994. NRI's main line extends from Merriman, Nebraska to Chadron, Nebraska.

The evidence of record establishes that NRI is a carrier operating in interstate commerce. Accordingly, it is determined that the Nebkota Railway, Inc. is an employer within the meaning of section 1(a)(1)(i) of the Railroad Retirement Act (45 U.S.C. §231 (a)(1)(i)) and the corresponding provision of the Railroad Unemployment Insurance Act effective July 5, 1994, the date on which it commenced operations.

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Glen L. Bower

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V. M. Speakman, Jr.

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