

EMPLOYER STATUS DETERMINATION
Western Kentucky Railway, L.L.C.

This is the determination of the Railroad Retirement Board concerning the status of Western Kentucky Railway, L.L.C. (WKR), 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).

Information regarding WKR was provided by Linda Gray of WKR. According to Ms. Gray WKR began doing business January 1, 1995. Mr. K. Earl Durden is the chief executive officer of WKR. WKR currently has 14 employees.

In Interstate Commerce Commission Finance Docket 32642, WKR filed a notice of exemption to acquire and operate approximately 97 miles of rail line formerly owned by Costain Coal, Inc., and operated by Tradewater Railway Company. The rail line is located in Kentucky and involves two operations: one is a shuttle unit train between a coal mine and a coal cleaning plant; the second involves transport of unit coal trains to CSXT. WKR interchanges with Paducah and Louisville Railway, Inc., and CSXT.

The evidence of record establishes that WKR is a carrier operating in interstate commerce. Accordingly, it is determined that WKR is an employer within the meaning of section 1(a)(1)(i) of the Railroad Retirement Act (45 U.S.C. § 231a(1)(i)) and the corresponding provision of the Railroad Unemployment Insurance Act effective January 1, 1995, the date on which it commenced operations.

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