

**EMPLOYER STATUS DETERMINATION**  
**Lancaster Northern Railway**

This is the determination of the Railroad Retirement Board regarding the status of Lancaster Northern Railway (LANO) 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). LANO has not previously been determined to be an employer under the RRA and the RUIA.

Information about LANO was furnished by Mr. John C. Nolan, Chief Executive Officer of LANO. According to information provided by Mr. Nolan, LANO began operations on November 1, 1995, and has two employees who were compensated from March 1, 1996. Mr. Nolan stated that the railroad operates over 12 miles of track between Sinking Springs, Pennsylvania and Ephrata, Pennsylvania and interchanges with Conrail. The Interstate Commerce Commission approved the operation of this railroad. The annual volume of traffic is 600 carloads for which LANO provides local switching service.

Section 1(a)(1) of the RRA defines the term "employer" to include:

(i) any carrier by railroad subject to the jurisdiction of the Surface Transportation Board under part A of subtitle IV of title 49, United States Code;

(ii) any company which is directly or indirectly owned or controlled by, or under common control with, one or more employers as defined in paragraph (i) of this subdivision, and which operates any equipment or facility or performs any service (except trucking service, casual service, and the casual operation of equipment or facilities) in connection with the transportation of passengers or property by railroad, or the receipt, delivery, elevation, transfer in transit, refrigeration or icing, storage, or handling of property transported by railroad  
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Section 1(a) of the Railroad Unemployment Insurance Act (45 U.S.C. § 351(a)) provides a substantially identical definition.

**Lancaster Northern Railway**

The evidence establishes that LANO is a carrier by railroad. Accordingly, it is determined that Lancaster Northern Railway became a rail carrier employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective March 1, 1996, the date on which it first compensated employees.

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Glen L. Bower

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V. M. Speakman, Jr.

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Jerome F. Kever

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