

**EMPLOYER STATUS DETERMINATION  
LUXAPALILA VALLEY RAILROAD, INC.**

This is the determination of the Railroad Retirement Board concerning the status of Luxapalila Valley Railroad, Inc. (LVRI) 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 Surface Transportation Board (STB) Finance Docket No. 32968, decided May 29, 1996, LVRI filed a notice of exemption to acquire and operate approximately 34.2 miles of connecting, separately owned rail line in Mississippi and Alabama. The line extends from milepost 884.9 at Belk, Alabama to milepost 919.1 at Columbus, Mississippi. This exemption became effective of June 5, 1996.

Mr. H. Lynn Gibson, Executive Vice President and Chief Financial Officer of LVRI advised that operations began and employees were first compensated on June 1, 1996. LVRI provides daily freight service five days a week and interchanges with the Columbus & Greenville Railway Company, The Golden Triangle Railroad, The Kansas City Southern Railway Company, The Norfolk Southern, and the Burlington Northern/Santa Fe Railroad, all of which are railroad carriers covered under the Railroad Retirement Act and the Railroad Unemployment Insurance Act.

Based on the information summarized above, it is determined that the Luxapalila Valley Railroad, Inc. is engaged in interstate commerce and is, therefore, a rail carrier employer under the Railroad Retirement Act and Railroad Unemployment Insurance Act effective June 1, 1996, the date on which it began rail operations.

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Glen L. Bower

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V. M. Speakman, Jr.

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Jerome F. Kever