

**EMPLOYER STATUS DETERMINATION**  
**Evansville Terminal Company**

This is the determination of the Railroad Retirement Board regarding the status of Evansville Terminal Company, (EVT) 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). EVT has not previously been determined to be an employer under the RRA and the RUIA.

Information about EVT was furnished by Mr. Jack F. Conser, Vice President Rail Operations of EVT. According to information provided by Mr. Conser, EVT began operations on July 22, 1996, and has two part time employees. Mr. Conser stated that the line in question interchanges with CSX Transportation in Evansville, Indiana and with the Norfolk Southern in Browns, Illinois.

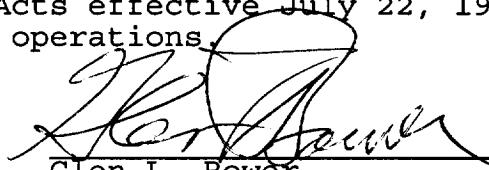
Section 1(a)(1) of the RRA defines the term "employer" to include:


(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;

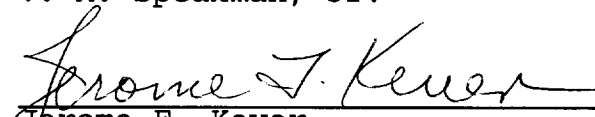
(ii) any company which is directly or indirectly owned or controlled by, or under common control with one or more employers as defined in paragraph (i) of this subdivision, and which operates any equipment or facility or performs any service (except trucking service, casual service, and the casual operation 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 \* \* \*. [45 U.S.C. §231(a)(1)(i) and (ii)].

Section 1(a) of the RUIA (45 U.S.C. § 351(a)) contains essentially the same definition.

The evidence establishes that EVT is a carrier. Its operation has been approved by the Surface Transportation Board. See Finance Docket 32989. Accordingly, the Evansville transportation Company has been an employer subject to the Railroad Retirement and Railroad Unemployment Insurance Acts effective July 22, 1996, the date on which it first commenced operations.

  
Glen L. Bower

  
V. M. Speakman, Jr.

  
Jerome F. Kever