

EMPLOYER STATUS DETERMINATION
Nebraska Northeastern Railway Company

This is the determination of the Railroad Retirement Board concerning the status of Nebraska Northeastern Railway Company (NNR) 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. 32999, decided July 19, 1996, NNR filed a verified notice of exemption to acquire and operate approximately 120.4 miles of rail line between Ferry Station, Nebraska and O'Neill, Nebraska. NNR is a subsidiary of TNW Corporation, a non-carrier. NNR took over the line from the Burlington Northern Railroad Company. NNR, which interchanges with the Burlington Northern, began operations as a class III short line railroad on July 23, 1996. Employees were first compensated on July 15, 1996.

Based on the information summarized above, it is determined that the Nebraska Northeastern Railway Company became a rail carrier employer under the RRA and RUIA effective July 15, 1996, the date on which it first compensated employees.

Glen L. Bower

V. M. Speakman, Jr.

Jerome F. Kever

TO : The Board

FROM : Catherine C. Cook
General Counsel

SUBJECT : EMPLOYER STATUS DETERMINATION
Nebraska Northeastern Railway Company

Attached is a proposed employer status determination for Board approval.

Attachment