

EMPLOYER STATUS DETERMINATION
Wabash Central Railroad Corporation

This is the determination of the Railroad Retirement Board concerning the status of the Wabash Central Railroad Corporation (WCRC) 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 about WCRC was furnished by Spencer Wendelin, the agency's contact official at WCRC, and by Richard Wilson, an attorney for WCRC. In a letter dated December 22, 1997, Mr. Wendelin stated that WCRC began railroad operations on December 19, 1997. WCRC advises that it has three employees and interchanges with Norfolk Southern (BA No. 1525) at Bluffton, Ohio. WCRC operates over rail line extending from milepost 117.8 at Craigsville, Indiana, to milepost 144.2 at Van Buren, Indiana, including trackage rights at Norfolk Southern's mainline at Bluffton from milepost 123.0 to milepost 123.8. Authority for WCRC's operation was obtained in Surface Transportation Board (STB) Finance Docket No. 33536, decided January 7, 1998.

Based on the evidence summarized above, the Board finds that WCRC became a rail carrier employer under the RRA and the RUIA effective December 19, 1997, the date on which it began railroad operations.

V. M. Speakman, Jr.

Jerome F. Kever