

**EMPLOYER STATUS DETERMINATION**  
**Lake County Railroad, L.C.R.**

This is the determination of the Railroad Retirement Board concerning the status of Lake County Railroad, L.C.R. (LCR), as an employer under the Railroad Retirement Act (45 U.S.C. § 231 et seq.) and the Railroad Unemployment Insurance Act (45 U.S.C. §351 et seq.).

Information regarding LCR was provided by Ray Simms, Chief Executive Officer of LCR. According to Mr. Simms, LCR began doing business November 1, 1997, and currently has 2 employees.

LCR is operating a rail line of 54.45 miles formerly operated by The Great Western Railway Co., which had taken the line over from the Southern Pacific Transportation Company (see Interstate Commerce Commission Finance Docket 30777, dated February 18, 1986). LCR operates as a freight shortline to transport lumber, wood chips, and peralite ore. It interchanges with the Union Pacific.

The evidence of record establishes that LCR is a carrier operating in interstate commerce. Accordingly, it is determined that LCR is an employer within the meaning of section 1(a)(1)(i) of the Railroad Retirement Act (45 U.S.C. § 231(a)(1)(i)) and the corresponding provision of the Railroad Unemployment Insurance Act as of November 1, 1997, the date as of which it commenced operations.

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Jerome F. Kever

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V. M. Speakman, Jr.