

EMPLOYER STATUS DETERMINATION
Timber Rock Railroad, Inc.

This is the determination of the Railroad Retirement Board concerning the status of Timber Rock Railroad, Inc., (TRR), 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.).

TRR is a privately held Texas corporation which is controlled by Richard B. Webb and Susan K. Lundy. TRR first compensated its employees on June 5, 1998, and began operations on June 24, 1998.

In Surface Transportation Board Finance Docket 33618, TRR filed a notice of exemption to acquire from the Burlington Northern and Santa Fe Railway Company and operate a total of approximately 38 route miles of rail line, between Kirbyville, Texas and DeRidder, Louisiana. See: Timber Rock Railroad, Inc--Acquisition and Operation Exemption--Lines of the Burlington Northern and Santa Fe Railway Company, STB Finance Docket 33618, July 15, 1998, 63 Fed. Reg. 38228. TRR interchanges freight with the Burlington Northern and Santa Fe Railway.

The evidence of record establishes that TRR is a rail carrier operating in interstate commerce. Accordingly, it is determined that TRR 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 June 5, 1998, the date as of which it first compensated employees.

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