

**EMPLOYER STATUS DETERMINATION
Utah Southern Railroad Co., LLC**

This is the determination of the Railroad Retirement Board concerning the status of Utah Southern Railroad Co., LLC (USR) 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). USR has not heretofore been ruled to be an employer under the RRA or RUIA.

Information from the record shows that the Surface Transportation Board (STB) issued a decision on September 8, 2006, STB Finance Docket No. 34897, wherein Iron Bull Railroad Co. LLC, now, due to name change, USR, a non-carrier, was authorized to operate on approximately 14.6 miles of rail line in Iron County, Utah, pursuant to an operating agreement with PIC Railroad, LLC, a non-carrier which leased the aforesaid line from Union Pacific Railroad Company (UP). USR operations began on May 24, 2008. USR interchanges with UP at Iron Springs, UT.

Section 1(a)(1) of the Railroad Retirement Act (45 U.S.C. 231(a)(1)), insofar as relevant here, defines a covered employer as:

- (i) any carrier by railroad subject to the jurisdiction of the Surface Transportation Board under Part A of subtitle IV of Title 49 [45 U.S.C. § 231(a)(1)(i)].

Sections 1(a) and 1(b) of the Railroad Unemployment Insurance Act (45 U.S.C. § 351(a) and (b)) contain substantially the same definition as does section 3231 of the Railroad Retirement Tax Act (26 U.S.C. 3231).

Based on the information summarized above, it is determined that Utah Southern Railroad Co., LLC became an employer covered under the Railroad Retirement Act and the Railroad Unemployment Insurance Act on May 24, 2008, the date on which employees were first compensated and on which railroad operations began.

Original signed by:

FOR THE BOARD
Beatrice Ezerski
Secretary to the Board