


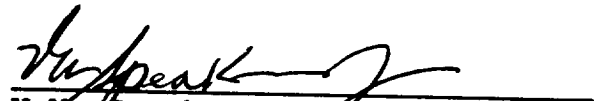
**EMPLOYER STATUS DETERMINATION
KCT Railway Corporation**

This is the determination of the Railroad Retirement Board concerning the status of KCT Railway Corporation (KCT) 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).

KCT has previously been determined to be a rail carrier employer under the Acts, with service creditable from May 2, 1990. In Interstate Commerce Commission (ICC) Docket No. AB-335 (Sub-No. 5X), 56 Fed. Reg. 27538 (June 14, 1993), the ICC determined to exempt from prior approval the abandonment by KCT of its entire rail line, consisting of 10.36 miles of track between Lamar and Wiley, Colorado. KCT states that operations ceased pursuant to the ICC exemption on June 14, 1991.

Based upon the information summarized above, it is determined that KCT Railway Corporation ceased to be a rail carrier employer under the RRA and the RUIA effective June 14, 1991 the date on which rail operations ended.


Glen L. Bower


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