


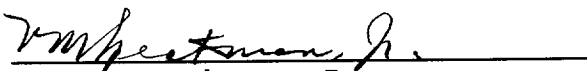
**EMPLOYER STATUS DETERMINATION
LAKESIDE TRANSPORTATION, L.L.C.**

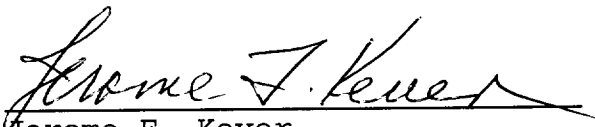
This is the decision of the Railroad Retirement Board regarding the continued status of Lakeside Transportation, L.L.C. (LT) as an employer under the Railroad Retirement Act (RRA) and the Railroad Unemployment Insurance Act (RUIA). LT was ruled to be an employer under the Acts administered by the Board effective December 2, 1993.

On October 2, 1994, LT ceased operations. LT employees last performed compensated service on October 16, 1994. LT was organized for the purpose of providing, under a lease agreement, unit coal service to an electric generating station on a temporary basis until the construction of a new rail line was completed. The new rail line, which is not associated with LT, is now in operation. LT advised that it has sold its locomotives and the lessor railroad, the Norfolk and Western, has received approval from the Interstate Commerce Commission to abandon and salvage the leased line of railroad.

In accordance with the information summarized above, it is the Board's determination that Lakeside Transportation, L.L.C. ceased being an employer under the RRA and RUIA as of the close of business on October 16, 1994, the day employees were last compensated.


Glen L. Bower


V. M. Speakman, Jr.


Jerome F. Kever