

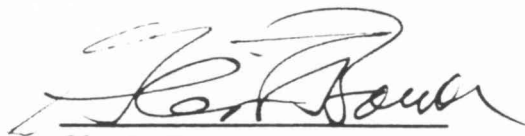
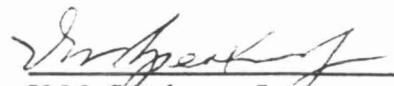
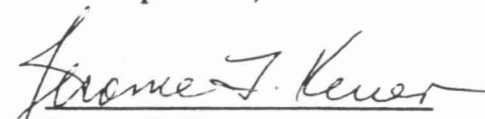
**EMPLOYER STATUS DETERMINATION**  
**Louisville & Indiana Railroad Company**

This is the determination of the Railroad Retirement Board concerning the status of Louisville & Indiana Railroad Company (LIRC) 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).

In Interstate Commerce Commission (ICC) Finance Docket No. 32441, decided March 9, 1994, LIRC filed a notice of exemption to acquire and operate approximately 115 miles of rail line owned by Consolidated Rail Corporation (Conrail) (B.A. No. 1321). The 115 miles of rail line (the Louisville Cluster), include: (1) the Louisville Secondary Track from Indianapolis, IN (milepost 4.0) to Louisville, KY (milepost 110.6); (2) the Dutch Lane Runner Track from Jeffersonville, IN (milepost 0.0) to the end of the track (milepost 2.7); (3) the South Columbus Running Track at Columbus, IN (milepost 0.0) to the end of the track (milepost 3.0); (4) the Kentucky Street Secondary Track in Louisville, 0.7 miles in length; and (5) the Louisville Industrial Lead Track in Louisville, 1.5 miles in length.

Information regarding LIRC was provided by John K. Secor, president of LIRC. According to Mr. Secor, LIRC commenced operations as a class III carrier on March 12, 1994, but first compensated employees as of March 7, 1994. LIRC's main line extends from Indianapolis, Indiana to Louisville, Kentucky. It interchanges with several railroad carriers which includes Conrail, CSX and Soo Line.

The evidence of record establishes that LIRC is a carrier operating in interstate commerce. Accordingly, it is determined that the Louisville & Indiana Railroad Company 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 effective March 7, 1994, the date as of which it first compensated employees. (CF, Rev. Rul. 82-100 1982-1 C.B. 155.)

  
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