B.C.D. 01-79

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EMPLOYER STATUS DETERMINATION
General Railway Corporation d/b/a Iowa Northwestern Railroad

This is the determination of the Railroad Retirement Board concerning the status of General Railway Corporation d/b/a Iowa Northwestern Railroad ("General Railway") 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.).

Information regarding General Railway was provided by John Larkin, President of General Railway. According to Mr. Larkin, General Railway began doing business June 1, 2001, under the name Iowa Northwestern Railroad. It currently has three employees. In Surface Transportation Board Finance Docket No. 34037, General Railway filed a notice of exemption to operate approximately 37 miles of rail line formerly owned by Union Pacific Railroad, Inc. The Union Pacific transferred the rail line to the Dickensen-Osceola Railway Association[1]. General Railway engages in freight operations, and interchanges with the Union Pacific.

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, United States Code;

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).

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[1] The status of Dickensen-Osceola Railway Association under the Acts is currently being reviewed by the Audit and Compliance Section.

General Railway Corporation d/b/a Iowa Northwestern Railroad

The evidence of record establishes that General Railway is a carrier operating in interstate commerce. Accordingly, it is determined that General Railway 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 1, 2001, the date as of which it commenced operations.

Original signed by:

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