

**EMPLOYER STATUS DETERMINATION**

**Gulf Colorado & San Saba Railway Corporation**

This is the determination of the Railroad Retirement Board concerning the status of the Gulf Colorado & San Saba Railway Corporation (Gulf) 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. 32216, decided December 21, 1992, Gulf filed a notice of exemption to acquire and operate approximately 67.5 miles of rail line owned by the Atchison, Topeka and Santa Fe Railway Company (BA No. 1702), which extends between milepost 0.00 at Lometa, Texas, and milepost 67.5 at Brady, Texas, in Lampasas, Mills, San Saba and McCullough Counties, Texas.

Richard C. McClure, Gulf's President, informed the Board's Division of Audit and Compliance in a telephone conversation on June 8, 1993, that Gulf began operations on May 11, 1993, and first compensated employees on May 18, 1993.

Based upon the information summarized above, it is determined that Gulf Colorado & San Saba Railway Corporation became a rail carrier employer under the RRA and the RUIA effective May 11, 1993, the date on which it began railroad operations.

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Glen L. Bower

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V. M. Speakman, Jr.

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