

**EMPLOYER STATUS DETERMINATION**

**R. J. CORMAN RAILROAD COMPANY/WESTERN OHIO LINE**

This is the decision of the Railroad Retirement Board regarding the status of the R. J. Corman Railroad Company/Western Ohio Line as an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

Effective August 23, 1993, the R. J. Corman Railroad Company/Western Ohio Line, began rail operations over lines totaling 51.1 miles located in Ohio. The Company has four employees and interchanges with Conrail, the Norfolk Southern, CSX, etc.

The R. J. Corman Railroad Company/Western Ohio Line transports property by railroad in interstate commerce in the United States. Accordingly, the Board holds that it is a rail carrier employer under the Railroad Retirement and Railroad Unemployment Insurance Acts from the date on which it began to operate, August 23, 1993.

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Glen L. Bower

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V. M. Speakman, Jr.

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