

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

This is the decision of the Railroad Retirement Board regarding the status of Lakeside Transportation, L.L.C. (LT) as an employer under the Railroad Retirement and Railroad Unemployment Insurance Act.

LT has 15.3 miles of track leased from Norfolk & Western Railway Company. Effective December 2, 1993, LT began operations over those lines. The company has six employees and interchanges with the Norfolk Southern.

LT transports property by railroad in interstate commerce in the United States. Accordingly, the Board finds that LT is a rail carrier employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective from the date on which it began to operate, December 2, 1993.

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