

**EMPLOYER STATUS DETERMINATION  
CIMARRON VALLEY RAILROAD L.C.**

This is the determination of the Railroad Retirement Board regarding the status of Cimarron Valley Railroad L. C. (CVR) as an employer under the Railroad Retirement Act (45 U.S.C. §231 et seq.) (RRA) and Railroad Unemployment Insurance Act (45 U.S.C. §351 et seq.) (RUIA). CVR has not previously been determined to be an employer under the RRA and the RUIA.

Information about CVR was furnished by Mr. Alan Sessions, Controller of CVR. CVR operates over 254 miles of track with interchange points at Boise City, Oklahoma, Springfield, Colorado and E. Ensign, Kansas. According to information provided by Mr. Sessions, CVR began operations on February 24, 1996, and its five employees were first compensated on that date. Mr. Sessions stated that the CVR interchanges with the BNSF. The Surface Transportation Board has approved the transaction which made CVR a carrier by railroad.

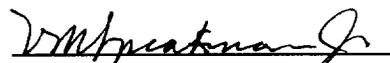
Section 1(a)(1) of the RRA defines the term "employer" to include:

- (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;
- (ii) any company which is directly or indirectly owned or controlled by, or under common control with one or more employers as defined in paragraph (i) of this subdivision, and which operates any equipment or facility or performs any service (except trucking service, casual service, and the casual operation of equipment or facilities) in connection with the transportation of passengers or property by railroad, or the receipt, delivery, elevation, transfer in transit, refrigeration or icing, storage, or handling of property transported by railroad \* \* \*. [45 U.S.C. §231(a)(1)(i) and (ii)].

Section 1(a) of the RUIA (45 U.S.C. § 351(a)) contains essentially the same definition.

The evidence establishes that CVR is a carrier by railroad subject to the jurisdiction of the Surface Transportation Board. CVR is a class III carrier. Accordingly, it is determined that the Cimarron Valley Railroad L.C. became a rail carrier employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective February 24, 1996, the date on which it first compensated employees.

  
Glen L. Bower

  
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