

EMPLOYER STATUS DETERMINATION

Lexington & Ohio Railroad Company, Inc. (L&OR)

This is the determination of the Railroad Retirement Board regarding the status of Lexington & Ohio Railroad Company, Inc. (L&OR) 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).

Information obtained indicates that L&OR, a Class III rail carrier, commenced operations and first compensated its three employees on May 13, 1996, under employer identification number 62-1623959. According to Surface Transportation Board Finance Docket No. 32900, filed May 24, 1996, L&OR acquired 14.9 miles of rail line from the Norfolk Southern Railway Company, BA No. 1525, extending from milepost 23.99LL in Lexington, Kentucky to milepost 9.00LL in Versailles, Kentucky. L&OR provides daily service on the line for an anticipated 1,400 annual car loads, interchanging with the Norfolk Southern Railway at Lexington, Kentucky.

Information in the record establishes that L&OR began operations on May 13, 1996. Accordingly, the Board finds that effective with the start of business, May 13, 1996, Lexington & Ohio Railroad Company, Inc. is a covered employer under the RRA and the RUIA.

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