

**EMPLOYER STATUS DETERMINATION**  
**Rio Valley Railroad, Inc.**

This is the determination of the Railroad Retirement Board concerning the status of Rio Valley Railroad, Inc. (RVR) 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. 32261, decided March 12, 1993, RVR filed a notice of exemption to lease and operate 49.12 miles of line owned by Missouri Pacific Railroad Company (BA No.1813) in Cameron and Hidalgo Counties, Texas. The ICC decision stated that the involved miles of line segments include: (1) the Mission Industrial Lead track extending 41 miles between milepost 1.0, near Harlingen, and milepost 42.0, near Mission; and (2) the Hidalgo Industrial Lead track extending 8.12 miles between milepost 0.0, near Mission, and milepost 8.12, near Hidalgo.

RVR began operations on March 7, 1993, but several of its employees began training and working earlier. RVR first compensated employees as of February 19, 1993. RVR interchanges with Missouri Pacific Railroad Company and Border Pacific Railroad Company (BA No.2859).

Based upon the information provided, it is determined that Rio Valley Railroad, Inc. became a rail carrier employer under the RRA and the RUIA effective February 19, 1993, the date as of which it first compensated employees. (Cf. Rev. Rul. 82-100, 1982-1 C.B. 155.)

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