


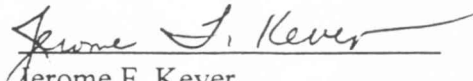
EMPLOYER STATUS DETERMINATION
C & NC Railroad Corporation

This is the determination of the Railroad Retirement Board as to the status of C & NC Railroad Corporation (CNC) 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).

Information about CNC was furnished by Spencer Wendelin, the agency's contact official at Wabash Central Railroad Corporation,¹ and by Richard Wilson, an attorney for CNC. In a letter dated December 22, 1997, Mr. Wendelin stated that CNC began railroad operations on December 19, 1997 with four employees. CNC interchanges with Norfolk Southern (BA No. 1525) and Conrail (BA No.1321) at New Castle, Indiana, and with CSX (BA No. 1524) at Connersville, Indiana. Authority for CNC's operation over the Connersville Line in the State of Indiana, consisting of 27.62 miles of rail line, was obtained in Surface Transportation Board (STB) Finance Docket No. 33475, decided October 21, 1997. CNC leases from the Norfolk and Western Railway Company (BA No.1402) a 22.42-mile portion of the line, described as follows: (1) from Beesons (N&W milepost 4.80) to New Castle (N&W milepost 25.30 — Thornburg Street); and (2) from milepost 0.0 to 1.92 in New Castle (the New Castle Industrial Track). The remaining 5.2 miles of the Line extend from Beesons, milepost 5.2, to Connersville, milepost 0.0.

Based on the evidence summarized above, the Board finds that CNC became a rail carrier employer under the RRA and the RUIA effective December 19, 1997, the date on which it began railroad operations.


V. M. Speakman, Jr.


Jerome F. Kever

¹The employer status of the Wabash Central Railroad Corporation is considered in a separate coverage decision.