B.C.D. 00-33

EMPLOYER STATUS DETERMINATION
Tishomingo Railroad Company, Inc.

AUG 29 2000

This is the determination of the Railroad Retirement Board concerning the status of Tishomingo Railroad Company, Inc. (TSH), as an employer under the Railroad Retirement Act (45 U.S.C. § 231 et seq.) and the Railroad Unemployment Insurance Act (45 U.S.C. § 351 et seq.).

Information regarding TSH was provided by Mr. Bruce Crawford, President of the company. TSH began doing business May 15, 2000. It currently has two employees. TSH is a start up class 3 shortline that will act as a switching and terminal rail carrier in Iuka, Mississippi. The Surface Transportation Board (STB) approved the acquisition of the railroad by TSH in Finance Docket No. 33806, decided October 21, 1999. TSH operates a rail line of approximately 12.00 miles in the Tri State Commerce Park in Iuka, Mississippi. The rail line interchanges with the Norfolk Southern Railway Corporation, a covered employer (BA Number 1525).

The evidence of record establishes that TSH is a rail carrier operating in interstate commerce. Accordingly, it is determined that TSH is an employer within the meaning of section 1(a)(1)(i) of the Railroad Retirement Act (45 U.S.C. § 231(a)(1)(i)) and the corresponding provision of the Railroad Unemployment Insurance Act as of May 15, 2000, the date on which it commenced operations.

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