B.C.D. 00-59

DEC 1 8 2000

EMPLOYER STATUS DETERMINATION
Nashville & Western Railroad Corporation (N&WRR)

This is a determination of the Railroad Retirement Board concerning the status of the Nashville & Western Railroad Corporation (N&WRR) 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.).

In Surface Transportation Board (STB) Finance Docket 33907, decided July 28, 2000, N&WRR filed a verified notice of exemption to operate a line of railroad owned by the Cheatham County Rail Authority (Rail Authority). The line extends from Tennessee Central milepost 205.76, at Nashville, Tennessee, to Tennessee Central milepost 185, at Ashland, Tennessee, a total distance of approximately 28.0 miles. N&WRR entered into a sale agreement with the Central of Tennessee Railway & Navigation Company (CoTRy) on August 8, 2000, with N&WRR purchasing the entire rail line and assets of CoTRy. Pursuant to the sale, N&WRR acquired the lease rights and obligations of the CoTRy under its lease and operating agreement with the Rail Authority.

Information regarding N&WRR was furnished by Mr. William J. Drunsic, Owner, President and Chief Executive Officer of N&WRR. Mr. Drunsic reported that N&WRR began operations on August 1, 2000 and has no employees. N&WRR interchanges with CSX Transportation, Inc. (CSXT) (B. A. No. 1524).

Section 1(a)(1) of the Railroad Retirement Act (45 U.S.C. §231(a)(1)), insofar as relevant here, defines a covered employer as:

> (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.

The evidence of record establishes that N&WRR is a rail carrier operating in interstate commerce. Accordingly, it is determined that the Nashville &

Western Railroad Corporation became 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 effective August 1, 2000, the date as of which it commenced operations.

Cherryl T. Thomas

Cherryl T. Thomas

V M Speakman, Jr.

V. M. Speakman, Jr.

Jerome F. Kever

Jerome F. Kever