B.C.D. 01-22

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EMPLOYER STATUS DETERMINATION
COLORADO, KANSAS & PACIFC RAILWAY COMPANY

This is the determination of the Railroad Retirement Board concerning the status of Colorado, Kansas & Pacific Railway Company (CKP) as a covered 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).

On April 17, 2000, CKP began railroad freight operations over 121.9 miles of track between Tower, Colorado and North Avondale Junction, Colorado under a lease/purchase option agreement with the Colorado Department of Transportation, owner of the line. The line interchanges with the Burlington Northern & Santa Fe and the Union Pacific on the west end and with the Central Kansas Railway on the east end. Operations began and employees were first compensated on April 17, 2000. See Surface Transportation Board Finance Docket No. 33857, decided March 31, 2000.

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 [45 U.S.C. § 231(a)(1)(i)].

Sections 1(a) and 1(b) of the Railroad Unemployment Insurance Act (45 U.S.C. §§ 351(a) and (b)) contain substantially the same definition as does section 3231 of the Railroad Retirement Tax Act (26 U.S.C. § 3231).

Based on the information summarized above, it is determined that Colorado, Kansas & Pacific Railway Company became an employer covered under the Railroad Retirement Act and the Railroad Unemployment Insurance Act on April 17, 2000, the date it began operations.

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