

**Employer Status Determination
Central Properties, Inc.**

This is the decision of the Railroad Retirement Board regarding the status of Central Properties, Inc. (CPI) as an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

CPI was incorporated on June 6, 1991. It is a holding company which conducts no operations and has no employees. In an Interstate Commerce Commission decision of July 19, 1991 (Finance Docket No. 31896), CPI was granted an exemption to acquire The Central Railroad Company of Indianapolis and The Central Railroad Company of Indiana, both previously determined to be employers under the Acts (B.A. numbers 3361 and 3381, respectively).

The definition of an employer contained in section 1(a)(1) of the Railroad Retirement Act (45 U.S.C. § 231 (a)(1)) reads in part as follows:

The term 'employer' shall include--

(i) any express company, sleeping car company, and carrier by railroad, subject to [the Interstate Commerce Act];

(ii) any company which is directly or indirectly owned or controlled by, or under common control with, one or more employers as defined in paragraph (i) of this subdivision, and which operates any equipment or facility or performs any service (except trucking service, casual service, and the casual operation of equipment or facilities) in connection with the transportation of passengers or property by railroad, or the receipt, delivery, elevation, transfer in transit, refrigeration or icing, storage, or handling of property transported by railroad
* * *.

Section 1(a) of the Railroad Unemployment Insurance Act (45 U.S.C. § 351(a)) provides a substantially identical definition.

There is no evidence that CPI is an employer within the meaning of section 1(a)(1)(i) of the RRA. Accordingly, we turn to the definition contained in section 1(a)(1)(ii). Under that

section a company is a covered employer if it is owned by or under common control with a rail carrier employer and if it provides "service in connection with" railroad transportation.

The evidence developed in this case shows that CPI has no employees and performs no services whatsoever. Accordingly, it is clear that CPI does not meet the second part of the

-2-

definition contained in section 1(a)(1)(ii) of the RRA. We need not, therefore, determine whether or not CPI is controlled by or under common control with a rail carrier employer. It is the determination of the Board that CPI is not an employer under the Acts.

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