


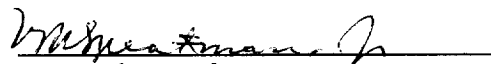
**B.C.D. 95-81A - RAILTEX TRAC COMPANY, INC. - COVERAGE UNDER THE
RAILROAD UNEMPLOYMENT INSURANCE ACT**

This order modifies B.C.D. 95-81 with respect to the coverage of RailTex Trac Company, Inc. under the Railroad Unemployment Insurance Act. In B.C.D. 95-81, issued September 6, 1995, RailTex Trac Company, Inc. was determined to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective April 1, 1991. RailTex Trac Company, Inc. has requested that coverage under the Railroad Unemployment Insurance Act commence June 1, 1995. In support of this request, RailTex Trac Company has stated that it believed in good faith that it was covered under the Federal/State unemployment compensation system and that it had paid all taxes under that system up to June 1, 1995.

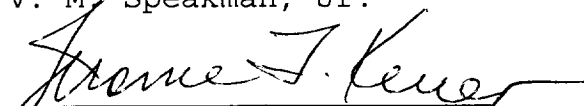
Based on our review of the evidence in this case, the Board has determined to grant RailTex Trac Company's request. Accordingly, it is the Board's determination that RailTex Trac Company, Inc. became an employer under the Railroad Unemployment Insurance Act effective June 1, 1995. Notwithstanding this determination, the Board will consider employees of RailTex Trac Company, Inc. to have covered service and remuneration commencing on or after January 1, 1994, for purposes of sickness benefits and unemployment insurance benefits under the Railroad Unemployment Insurance Act if the employees would not be qualified for comparable benefits under the Federal/State unemployment compensation system based on such service and remuneration.



Glen L. Bower



V. M. Speakman, Jr.



Jerome F. Kever