

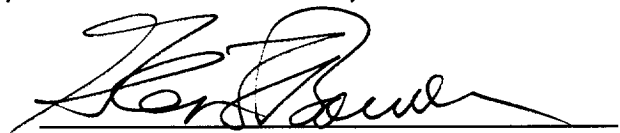
EMPLOYER STATUS DETERMINATION
Three Rivers Railway Company


This is the determination of the Railroad Retirement Board concerning the status of Three Rivers Railway Company (TRRC) as an 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).

In Interstate Commerce Commission (ICC) Finance Docket No. 32055, decided September 24, 1992, TRRC filed a notice of exemption to acquire and operate approximately 67.8 miles of rail line owned by The Pittsburgh and Lake Erie Railroad Company (P&LE) (BA No.1222). The ICC decision stated that TRRC would also acquire by assignment from P&LE and operate: (1) a leasehold interest in 61.15 miles of rail lines owned by CSXT (BA No.1524) and (2) 223.3 miles of incidental trackage rights over the lines of third party carriers.

Information provided by TRRC's President, J.M. Gibson, Jr., indicates that TRRC has 157 employees. TRRC's management employees were first compensated from September 12, 1992, and its contract employees were first compensated from September 14, 1992. TRRC held a day-long safety meeting with all the contract employees on September 14, 1992, and began rail operations on September 15, 1992. TRRC's terminal points are Youngstown, Ohio in the north and Brownsville, Pennsylvania in the south. TRRC conducts railroad operations in its own name, using its own employees, over owned and leased lines, and has incidental trackage rights over the lines of third party carriers. Its rail operations include moving overhead traffic and serving originations and terminations of traffic for shippers on the line.

Based upon the information provided, it is determined that Three Rivers Railway Company became a rail carrier employer effective September 12, 1992, the date as of which it first compensated employees. (CF. Rev. Rul. 82-100, 1982-1 C.B. 155.)


Glen L. Bower


V.M. Speakman, Jr.


Jerome F. Kever