

EMPLOYER STATUS DETERMINATION

PL & W Railroad, Inc.

This is the determination of the Railroad Retirement Board concerning the status of PL & W Railroad, Inc. (PL&W) 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. 32274, decided April 14, 1993, PL & W filed a notice of exemption for acquisition and operation of 51.16 miles of certain rail lines owned by Youngstown and Southern Railway Company (Y&S) and Pittsburgh and Lake Erie Railroad Company (P&LE).

According to H.C. Brueggeman, General Manager, PL & W hired employees who began compensated service on April 28, 1993 and commenced railroad operations on May 1, 1993. PL & W interchanges with Conrail and Three Rivers Railway.

Based upon the information summarized above, it is determined that PL & W Railroad, Inc. became a rail carrier employer as defined in Section (a)(1)(i) of the RRA and Section 1(a) of the RUIA effective April 28, 1993, the first date that its employees began compensated service.

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