

EMPLOYER STATUS DETERMINATION
New England Central Railroad, Inc.

This is the determination of the Railroad Retirement Board regarding the status of New England Central Railroad, Inc., (NECR) as an employer under the Railroad Retirement Act (45 U.S.C. §231 et seq.) (RRA) and Railroad Unemployment Insurance Act (45 U.S.C. §351 et seq.) (RUIA). NECR has not previously been determined to be an employer under the RRA and the RUIA.

Information about NECR was furnished by Terry Haslett, Coordinator-Acquisitions of NECR. NECR will operate approximately 325 miles of track in several New England states. It has interchanges with approximately ten other railroads. NECR began operations on February 4, 1995.

Section 1(a)(1) of the RRA defines the term "employer" to include:

(i) any express company, sleeping car company, and carrier by railroad, subject to subchapter I of chapter 105 of title 49;

(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 * * *. [45 U.S.C. §231(a)(1)(i) and (ii)].

Section 1(a) of the RUIA (45 U.S.C. § 351(a)) contains essentially the same definition.

The evidence establishes that NECR is a carrier by rail engaged in interstate commerce. Accordingly, it is determined that NECR

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became a rail carrier employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective February 4, 1995, the date on which it first began operations.

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