

EMPLOYER STATUS DETERMINATION
Sierra Pacific Coast Railway, Inc. d/b/a
The Eccles & Eastern Railroad Company, Inc.

This is the determination of the Railroad Retirement Board concerning the status of Sierra Pacific Coast Railway, Inc. d/b/a The Eccles & Eastern Railroad Company, Inc. (EERX) 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).

Information regarding EERX was provided by Robert S. Boehm, manager of information services of EERX. According to Mr. Boehm, EERX commenced operations and first compensated employees on October 1, 1994. Rick Hammon is the chief executive officer of EERX. EERX currently has seven employees.

In Interstate Commerce Commission (ICC) Finance Docket 32586, EERX filed a notice of exemption to operate over an 8.8 mile line, owned by the Santa Cruz, Big Trees & Pacific Railway (SCBG), a covered employer under the Acts. The 8.8 miles of rail line is between Eccles, CA, at or near mile post 129.8, and Santa Cruz, CA, at or near mile post 121.0 in Santa Cruz County, California. EERX operates freight service through a lease with SCBG. The transaction includes a 15 year renewable lease on 2.1 miles of mainline spurs, sidings and operating plant assets, and incidental trackage rights over 6.7 miles of SCBG's portion between the leased line and the Southern Pacific Railroad interchange in Santa Cruz. According to Mr. Boehm, EERX interchanges with Southern Pacific Railroad (BA No. 1713).

The evidence of record establishes that EERX is a carrier operating in interstate commerce. Accordingly, it is determined that the Sierra Pacific Coast Railway, Inc. d/b/a The Eccles & Eastern Railroad Company, Inc. is an employer within the meaning of section 1(a)(1)(i) of the Railroad Retirement Act (45 U.S.C. § 231a(1)(i)) and the corresponding provision of the Railroad Unemployment Insurance Act effective October 1, 1994, the date as of which it first commenced operations.

Glen L. Bower

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EERX.COV

TO : The Board

FROM : Catherine C. Cook
General Counsel

SUBJECT: Coverage Determination

Attached is a proposed coverage ruling for Board approval.

Attachment