

**EMPLOYER STATUS DETERMINATION**

**R. J. Corman Railroad Company / Allentown Lines, Inc.**

This is the determination of the Railroad Retirement Board regarding the status of R. J. Corman Railroad Company / Allentown Lines, Inc., (RJC) 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). RJC has not previously been determined to be an employer under the RRA and the RUIA.

Information about RJC was furnished by Mr. Gary Pettengill, General Manager of RJC. RJC operates seven miles of track and interchanges with CONRAIL. See Surface Transportation Board Finance Docket No. 32988. According to information provided by Mr. Pettengill, RJC began operations on July 9, 1996, and has two employees who were compensated from July 9, 1996.

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

(i) any carrier by railroad subject to the jurisdiction of the Surface Transportation Board under part A of subtitle IV of title 49, United States Code; \* \* \*. [45 U.S.C. §231(a)(1)(i)].

Sections 1(a) and (b) of the RUIA (45 U.S.C. § 351(a) and (b)) contain essentially the same definition.

The evidence establishes that RJC is a carrier subject to the jurisdiction of the Surface Transportation Board. Accordingly, it is determined that RJC became a rail carrier employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective July 9, 1996, the date on which it first compensated employees.

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Glen L. Bower

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V. M. Speakman, Jr.

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