

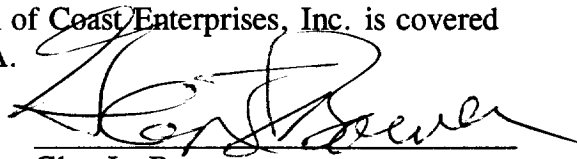
EMPLOYER STATUS DETERMINATION
Sierra Railroad, Division of Coast Enterprises, Inc.

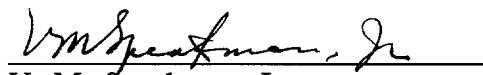
This is the determination of the Railroad Retirement Board regarding the status of Sierra Railroad (SR), a division of Coast Enterprises, Inc (CEI), as an employer under the Railroad Retirement Act (45 U.S.C. § 231 et seq.)(RRA) and Railroad Unemployment Insurance Act (45 U.S.C. § 351 et seq.)(RUIA).

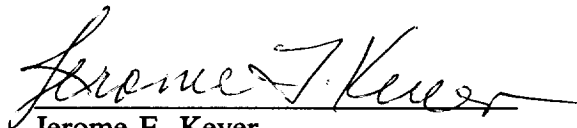
SR is a shortline railroad interchanging with Southern Pacific and The Santa Fe railroads, and operating 49 miles of rail line between milepost 0.0 at Oakdale, CA, and milepost 49.0 at Fassler, CA. SR has no relationship to or with the Sierra Pacific Coast Railway, Inc. DBA the Eccles and Eastern Railroad Company (BA No. #3789) or Silver Foot, Inc. DBA Sierra Railroad Company (BA No. 2752).

Information furnished to the Board by SR in a letter dated October 30, 1995, establishes that CEI was incorporated on May 2, 1994, but acquired SR and began operations as a shortline railroad on September 29, 1995 with a Federal employer's I.D. of #77-0373437. SR has 6 employees who were first compensated on October 1, 1995. Authority for the acquisition exemption is contained in ICC Finance Docket No. 32818.

Based on the information in the record, the Board finds that effective with the date operations began, September 29, 1995, Sierra Railroad, a division of Coast Enterprises, Inc. is covered as a rail carrier employer under the RRA and the RUIA.


Glen L. Bower


V. M. Speakman, Jr.


Jerome F. Kever