

EMPLOYER STATUS DETERMINATION
Silver Foot, Inc. d/b/a Sierra Railroad Company; BA No. 2752

This is the determination of the Railroad Retirement Board regarding the status of Silver Foot, Inc. d/b/a Sierra Railroad Company ("SFI"), BA No. 2752, 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).

Information obtained in a letter dated February 5, 1996 establishes that on March 16, 1995, SFI sold all of its Sierra Railroad Company ("SRC") assets to Sierra Pacific Coast Railway, Inc. ("SPCR") d/b/a The Eccles and Eastern Railroad Company ("ECCLES"), BA No. 3789, with the exception of three locomotives which were leased to SPCR under a long term equipment lease. SFI ceased operation of SRC on March 16, 1995. On September 29, 1995, Sierra Railroad, a Division of Coast Enterprises, Inc. ("SR"), BA No. 2774, acquired SRC from ECCLES. SFI has no current relationship with either SPCR or SR.

Information in the record establishes that SFI is no longer in business and that it was last in business on March 16, 1995. Accordingly, the Board finds that effective with the close of business March 16, 1995, Silver Foot, Inc. d/b/a Sierra Railroad Company ceased to be an employer under the RRA and the RUIA.

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