

EMPLOYER STATUS DETERMINATION
Massachusetts Coastal Railroad, L.L.C.

This is the determination of the Railroad Retirement Board concerning the status of Massachusetts Coastal Railroad, L.L.C. (MC) 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). MC has not heretofore been ruled to be an employer under the Acts.

Information provided by Alfred E. Michon, Executive Vice President, MC, shows that MC is a Massachusetts corporation, having filed its annual report on September 11, 2007. MC operates under a licensing and operating agreement with the Commonwealth of Massachusetts on 58.5 miles of trackage owned by the Commonwealth in southeastern Massachusetts. MC filed its notice of certification of public convenience and necessity with the Surface Transportation Board (STB) on November 9, 2007. See STB Finance Docket No. 35097. MC conducts mixed freight and dedicated municipal solid waste train operations and connects with CSX Transportation, Inc. (B.A. No. 1524) at Middleboro, Taunton and North Dartmouth, MA. MC operations began on January 6, 2008 and employees were first compensated on January 6, 2008.

Section 1(a)(1) of the Railroad Retirement Act (45 U.S.C. 231(a)(1)), insofar as relevant here, defines a covered employer as:

- (i) any carrier by railroad subject to the jurisdiction of the Surface Transportation Board under Part A of subtitle IV of Title 49 [45 U.S.C. § 231(a)(1)(i)].

Sections 1(a) and 1(b) of the Railroad Unemployment Insurance Act (45 U.S.C. § 351(a) and (b)) contain substantially the same definition as does section 3231 of the Railroad Retirement Tax Act (26 U.S.C. 3231).

Based on the information summarized above, it is determined that Massachusetts Coastal Railroad, L.L.C. became an employer covered under the Railroad Retirement Act and the Railroad Unemployment Insurance Act on

January 6, 2008, the date on which employees were first compensated and on which railroad operations began.

Original signed by:

FOR THE BOARD
Beatrice Ezerski
Secretary to the Board