B.C.D. 00-49 NOV 0 8 2000

EMPLOYER STATUS DETERMINATION
Washington County Railroad Company

This is the determination of the Railroad Retirement Board concerning the status of Washington County Railroad Company (WCRC) 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).

WCRC was incorporated under the laws of the state of Vermont on September 23, 1999 with the stated purpose in its corporate charter to own and operate a common carrier by railroad within the state of Vermont and in interstate commerce. Pursuant to STB Finance Docket No. 33807, decided October 23, 1999, WCRC was authorized to operate a 14 mile rail line owned by the state of Vermont. The line extends between Montpelier Junction, VT and Graniteville, VT and connects with the New England Central Railroad (B.A. No. 3126) and the Vermont Railway, Inc. (VTRY) (B.A. No. 2114). WCRC began operations on September 15, 1999 according to Lisa W. Cota, Executive Vice President/Treasurer of WCRC. Ms. Cota stated that WCRC has no employees; that the employees and officers of WCRC are employees of VTRY or Green Mountain Railroad Company (GMRC) (B.A. No. 2116) and are paid, respectively, by VTRY or GMRC. WCRC replaced VTRY as operator of the 14 mile rail line and has a lease with the state of Vermont to operate that line through June 30, 2004.

Section 1(a)(1) of the Railroad Retirement Act (45 U.S.C. § 231(1)(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, United States Code;

Section 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 set forth above, it is the determination of the Railroad Retirement Board that the Washington County Railroad Company is an employer

covered under the RRA and RUIA effective September 15, 1999, the date on which it began operations.

Cherryl T. Thomas

Cherryl T. Thomas

V. M. Speakman, Jr.

V. M. Speakman, Jr.

Jerome F. Kever

Jerome F. Kever