B.C.D. 03-16

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EMPLOYER STATUS DETERMINATION
Aliquippa & Ohio River Railroad Company

This is the determination of the Railroad Retirement Board concerning the status of the Aliquippa & Ohio River Railroad Company (AORR) 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). AORR has not heretofore been ruled to be an employer under the RRA and RUIA.

Kelvin J. Dowd, Attorney for AORR, advised that it is a wholly-owned subsidiary of Summit View, Inc., a non-carrier holding company. AORR is a switching and terminal railroad which operates on approximately 21 miles of trackage along the Ohio River in the vicinity of Aliquippa, PA. AORR interchanges, at Aliquippa, PA, with CSX Transportation, Inc., an employer under the RRA and RUIA. AORR acquired its line by purchase from the Aliquippa & Southern Railroad (B.A. No. 4301), which included three locomotives, shop machinery and equipment, work equipment and miscellaneous vehicles. Actual operations began on November 15, 2002. Surface Transportation Board authority for the foregoing is set forth in STB Finance Docket No.'s 34260 and 34261, both decided on October 22, 2002.

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).

Aliquippa & Ohio River Railroad Company

Based on the information summarized above, it is determined that Aliquippa & Ohio River Railroad Company. became an employer covered under the Railroad Retirement Act and the Railroad Unemployment Insurance Act on November 15, 2002, the date it began operations.

Cherryl T. Thomas

V. M. Speakman, Jr.

Jerome F. Kever