B.C.D. 01-36

EMPLOYER STATUS DETERMINATION
Safe Handling Rail, Inc.

APR 23 2001

This is the determination of the Railroad Retirement Board concerning the status of Safe Handling Rail, Inc. (SHR), as an employer under the Railroad Retirement Act (45 U.S.C. § 231 et seq.) and the Railroad Unemployment Insurance Act (45 U.S.C. § 351 et seq.).

Information regarding SHR was provided by Ford S. Reich, President of SHR. According to Mr. Reich, SHR entered into a Lease and Operating Agreement on November 27, 2000, with the State of Maine to perform certain carrier operations, and began operations December 6, 2000.

In Surface Transportation Board Finance Docket No. 33968, SHR filed a notice of exemption to acquire by assignment and operate approximately 5.76 miles of rail line from Maine Coast Railroad Corporation, an employer under the Acts (B.A. No. 3121). SHR interchanges with Springfield Terminal Railway Company, also an employer under the Acts (B.A. No. 2112).

The evidence of record establishes that SHR is a carrier operating in interstate commerce. Accordingly, it is determined that SHR is an employer within the meaning of section 1(a)(1)(i) of the Railroad Retirement Act (45 U.S.C. § 231(a)(1)(i)) and the corresponding provision of the Railroad Unemployment Insurance Act as of December 6, 2000, the date as of which it commenced operations.

Original signed by:

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Jerome F. Kever