B.C.D. 01-50

EMPLOYER STATUS DECISION
LB Railco, Inc. aka "Landbridge"

JUN 04 2001

This is the determination of the Railroad Retirement Board concerning the status of LB Railco, Inc. aka "Landbridge" (LBR) as a covered 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)).

LBR began operations on December 31, 2000 under the authority of Surface Transportation Board Finance Docket No. 33985, decided December 29, 2000. LBR operates along approximately one-half mile of rail line which it leases from the San Francisco Port Commission. LBR receives railcars from the Union Pacific Railroad at the Intermodal Container Transfer Facility (ICTF); switches railcars within the ICTF; and delivers railcars to their final destinations at the Port of San Francisco at Piers 92, 94 and 96.

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 LB Railco, Inc. aka "Landbridge" became an employer covered under the Railroad Retirement Act and the Railroad

LB Railco, Inc. aka "Landbridge"

Unemployment Insurance Act on December 31, 2000, the date it began operations.

Original signed by:

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