

EMPLOYER STATUS DETERMINATION

Jackson & Lansing Railroad Company

This is the determination of the Railroad Retirement Board concerning the status of Jackson & Lansing Railroad Company (JAIL), 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 JAIL was provided by Mark W. Dobronski, President of JAIL. According to Mr. Dobronski, JAIL began operations on October 21, 2010. No employees have been compensated by JAIL. JAIL is a wholly-owned subsidiary of Adrian & Blissfield Rail Road Company (ADBF). To date, all services have been performed by ADBF employees. ADBF is a covered railroad employer (BA No. 3288).

In Surface Transportation Board Finance Docket No. 35411, JAIL filed a notice of exemption to lease and operate 44.5 miles of rail line between (1) Milepost LZ 0.0 at Jackson, Michigan and Milepost LZ 36.9 at Lansing, Michigan; (2) Milepost XF 0.0 and Milepost XF 5.1 at Lansing (Lansing Manufacturers Railroad); (3) Milepost XM 57.1 and Milepost XM 58.9 at Lansing (Lansing Industrial Track); (4) Milepost UA 60.7 and Milepost UA 61.4 (Lansing Industrial Track) (collectively, the "Lansing Line") in Jackson and Ingham Counties, Michigan. JAIL interchanges with Norfolk Southern Railway Company (BA No. 1525) at Jackson, Michigan; CSX Transportation (BA No. 1524) at Lansing, Michigan; and Grand Trunk Western Railway Incorporated (BA No. 1208) at Lansing, Michigan.

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, United States Code;

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

The evidence of record establishes that JAIL is a carrier operating in interstate commerce. Accordingly, it is determined that JAIL 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 October 21, 2010, the date as of which it first began operations.

Original signed by:

FOR THE BOARD
Beatrice Ezerski
Secretary to the Board