B.C.D. 01-35

EMPLOYER STATUS DETERMINATION APR 06 2001
Decision on Reconsideration
Samuels Pacific Industries, Inc.

This is the decision with respect to the request for reconsideration of the decision issued January 19, 2000 which held Samuels Pacific Industries, Inc. (SPI) to be 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).

In B.C.D. 00-3 issued on January 19, 2000, the Board found that SPI became an employer under the Acts effective February 13, 1997. In a letter dated January 19, 2000, which transmitted that decision to Mr. Richard A. Samuels, President of SPI, Mr. Samuels was informed that the Board's regulations provide for reconsideration of a decision finding an entity to be a covered employer. The letter went on to state that reconsideration requests must be in writing and must be filed with the Secretary to the Board within one year following the date on which the initial determination was issued. Those requirements are set forth in section 259.3(a)of the Board's regulations (20 CFR 259.3(a)).

In accord with the Board's regulations, SPI had one year to file a request for reconsideration. That period ended on January 19, 2001. In a letter dated January 23, 2001, which was received in the Board's mail room on January 31, 2001, SPI requested reconsideration of the Board's decision dated January 19, 2000. SPI's request for reconsideration was not timely filed as it was received after the expiration of the one year time limit set forth in the Board's regulations.

The request for reconsideration is dismissed for untimely filing. However, since the request for reconsideration stated that SPI ceased to do business at the end of December 2000, the Board is directing its office of Audit and Compliance to investigate whether coverage of SPI should terminate.

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Jerome F. Kever