

B.C.D. 15-14

June 24, 2015

EMPLOYER STATUS DETERMINATION

RSL Railroad, LLC (RSL)

This is a determination of the Railroad Retirement Board concerning the status of RSL Railroad, LLC (RSL) 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.). The status of RSL under the Acts has not previously been considered.

RSL is owned by Steven P. DiPietro (50%) and David DiPietro. Steven DiPietro also serves as the Chief Executive Officer and President of RSL. In that capacity, Mr. DiPietro provided information regarding the formation and start of operations for RSL. Mr. DiPietro stated that RSL began operations on February 14, 2015 and RSL employs two to five employees that were compensated starting on March 9, 2015. Mr. DiPietro stated that RSL's main volume of operations is transporting and placing for trans-loading by others gas transmission pipe. The total annual volume is estimated to be in the 3-5,000 car range.

In Surface Transportation Board Finance Docket No. 35754, decided August 16, 2013, RSL filed a Verified Notice of Exemption to lease from Norfolk Southern Railway Company and to operate along approximately 1.40 miles of rail line, known as the South Massillon IT, in the state of Ohio, between mileposts MT 0.00 and MT 1.40 in Massillon, Ohio. RSL indicated in that filing that it currently provides service over a 1.27-mile segment of track owned by the Massillon Energy & Technology Park in Massillon, and this transaction will extend its operations by an additional 1.40 miles, reaching a new connection and interchange point with Norfolk Southern Railway Company at milepost MT 0.00.

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.

Section 1 of the RUIA (45 U.S.C. § 351) contains essentially the same definition, as does section 3231 of the Railroad Retirement Tax Act (26 U.S.C. § 3231).

The evidence of record establishes that RSL is a rail carrier operating in interstate commerce. Accordingly, the Board finds RSL Railroad, LLC became an employer within the meaning of section 1(a)(1) of the Railroad Retirement Act and Section 1 of the Railroad Unemployment Insurance Act effective February 14, 2015, the date on which RSL began operations.

FOR THE BOARD

Martha P. Rico

Secretary to the Board