B.C.D. 00-39

SEP 19 2000

EMPLOYER STATUS DETERMINATION
Maryland and Pennsylvania Railroad Company
Yorkrail, Inc.
York Railway Company
Maryland and Pennsylvania Railroad Company, LLC
Yorkrail, LLC

This is the determination of the Railroad Retirement Board concerning the status of Maryland and Pennsylvania Railroad Company, Yorkrail, Inc., York Railway Company, Maryland and Pennsylvania Railroad Company, LLC, and Yorkrail, LLC, as employers 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 these companies was provided by Ann Wileczek, Vice President, Human Resources, York Railway Company, and was also obtained from Surface Transportation Board Finance Docket No. 33815. On December 1, 1999, Yorkrail, Inc., and Maryland and Pennsylvania Railroad Company, employers under the Acts (B.A. Nos. 2351 and 2314, respectively) were merged into a new company, York Railway Company. That company took over the rail operations previously performed by Yorkrail, Inc., and Maryland and Pennsylvania Railroad Company. However, assets of those two companies were transferred to two new companies, Yorkrail, LLC, and Maryland and Pennsylvania Railroad Company, LLC. These two new companies are subsidiaries of York Railway Company and have no employees and perform no operations. The Surface Transportation Board stated that they will "assume common carrier status by virtue of the ownership of the underlying rail assets that [York Railway Company] will operate."

The evidence of record establishes that York Railway Company and its two subsidiaries, Yorkrail, LLC, and Maryland and Pennsylvania Railroad Company, LLC, are carriers subject to the jurisdiction of the Surface Transportation Board. Accordingly, it is determined that they are employers 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 1, 1999, the date as of which

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operations were commenced. The status of Yorkrail, Inc., and Maryland and Pennsylvania Railroad Company as employers under the Acts is terminated as of the same date.

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