B.C.D. 00-51

EMPLOYER STATUS DETERMINATION
Naugatuck Railroad Company

NOV 17 2000

This is the determination of the Railroad Retirement Board concerning the status of Naugatuck Railroad Company (NRC) 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 NRC was provided by John R. Gamm, counsel to NRC. According to Mr. Gamm, NRC began doing business on December 29, 1995. NRC reports that it currently has one employee; and that its rail crews are volunteers from the Railroad Museum of New England, Inc.

In Surface Transportation Board Finance Docket No. 32793, NRC filed a notice of exemption to acquire and operate approximately 19.6 miles of rail line owned by the State of Connecticut and to become a shortline rail carrier. Most of NRC's operations are as an excursion railroad. However, it also interchanges with the Springfield Terminal Railway Company, an employer under the Acts (B.A. No. 2112), in order to transport a tank car for one customer on the line, D-A Lubricants, which owns the car. NRC's excursion operation, during the tourist season, operates 240 to 258 miles per week. Its freight operation averages less than four miles per month. NRC also connects with Metro North Commuter Railroad Company, an employer under the Acts (B.A. No. 9351) for the purposes of moving NRC's equipment to and from repair facilities and occasionally running an excursion train on Metro North track. On one occasion Metro North ran an excursion railroad on NRC's track.

Although NRC's operation is chiefly that of an excursion railroad, the evidence of record nevertheless establishes that NRC is a carrier operating in interstate commerce. Accordingly, it is determined that NRC 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 December 29, 1995, the date as of which it commenced operations.

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