

**EMPLOYER STATUS DETERMINATION
Detroit Transportation Corporation**

MAR 11 2004

This is the determination of the Railroad Retirement Board concerning the status of Detroit Transportation Corporation, 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.).

Detroit Transportation Corporation is a municipal public body which owns the Detroit People Mover, a public mass transportation system serving the central business district of Detroit, Michigan, which began operations July 31, 1987. The Detroit People Mover is an elevated automated guideway system which transports passengers by driverless light rail vehicles along a 2.9 mile route. It does not connect with a rail carrier, provide any services to a rail carrier, or cross state lines in its operations.

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:

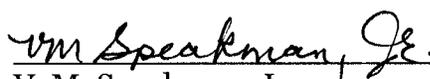
(i) any carrier by railroad subject to the jurisdiction of the Surface Transportation Board under Part A of subtitle IV of title 49, United States Code;

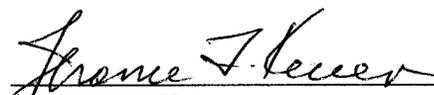
(ii) any company which is directly or indirectly owned or controlled by, or under common control with, one or more employers as defined in paragraph (i) of this subdivision, and which operates any equipment or facility or performs any service (except trucking service, casual service, and the casual operation of equipment or facilities) in connection with the transportation of passengers or property by railroad * * *.

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 Detroit Transportation Corporation is not a carrier operating in interstate commerce and that it provides no services to any carrier. Accordingly, it is determined that Detroit Transportation Corporation is not an employer within the meaning of section 1(a)(1) of the Railroad Retirement Act (45 U.S.C. § 231(a)(1)) and the corresponding provision of the Railroad Unemployment Insurance Act.


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