EMPLOYER STATUS DETERMINATION ISS Rail, Inc.

This is the determination of the Railroad Retirement Board concerning the status of ISS Rail, Inc. (ISS) as an 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 Interstate Commerce Commission (ICC) Finance Docket No. 32203, decided December 15, 1992, ISS filed a notice of exemption to operate 1.9 miles of rail line located in the City of New Castle, in Union Township, Lawrence County, Pennsylvania. The notice stated that that line had been abandoned by Consolidated Rail Corporation (Conrail, BA No.1321) and sold to the Penn Power Company (PPC) on June 5, 1985. On September 19, 1991, PPC sold the right-of-way to ISS. After its purchase, ISS reinstalled track and on March 1, 1992, began private contract service to the Ellwood Quality Steel Corporation of Ellwood City, Pennsylvania. On August 6, 1992, ISS obtained a Certificate of Public Convenience from the Pennsylvania Public Utility Commission and began intrastate common operations. can interchange with ISS Transportation, Inc. (BA No.1524) and Conrail over the involved The Notice stated that ISS would commence interstate rail service to all shippers on the line requesting service upon publication of the exemption. The notice of exemption was published on December 22, 1992 (57 F.R. 60824).

Based upon the information summarized above, it is determined that ISS Rail, Inc. became a rail carrier employer under the RRA and the RUIA effective December 22, 1992, the date on which it began interstate rail service to all shippers requesting service on its line of track.

Glen L. Bower
V.M. Speakman, Jr.
Jerome F. Kever

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