

OCT 15 1959

159-455

Trailer Train Company
Haverford,
Pennsylvania

Gentlemen:

This office has been requested to determine whether or not the Trailer Train Company is an employer within the meaning of the Railroad Retirement Act and the Railroad Unemployment Insurance Act, which Acts are administered by this Board.

The Acts cover not only express companies, sleeping car companies and carriers by railroad subject to part I of the Interstate Commerce Act, but also any company which is directly or indirectly owned or controlled by or under common control with one or more such carriers and which is engaged in the performance of substantial services in connection with the transportation of passengers or property by railroad.

Since the information we have shows that the Trailer Train Company is owned and controlled by some 14 carriers by railroad subject to part I of the Interstate Commerce Act and is engaged in leasing to such carriers flat cars for use in "piggy-back" operations, it is my opinion that the company is and has been an employer within the meaning of the Railroad Retirement Act and the Railroad Unemployment Insurance Act.

If you will confirm the correctness of the information as set out above and give the date as of which the company began its car leasing operations, and the earliest date as of which it was directly or indirectly owned or controlled by one or more carriers, full instructions concerning reports and other requirements under the Acts will be furnished to you by the appropriate administrative unit of the Board.

Your cooperation in this matter will be appreciated.

Yours very truly,

Myles F. Gibbons
General Counsel

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CC: The Commissioner of Internal
Revenue
Washington, D. C.

Attention: T:H:EL
R.M.A.