B.C.D. 04-28

MAY 24 2004

EMPLOYER STATUS DETERMINATION
Oregon Railroad Association

This is the determination of the Railroad Retirement Board concerning the continuing status of Oregon Railroad Association (ORA) (B.A. No. 7712) 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). ORA has been an employer under the RRA and RUIA with service creditable from November 22, 1934.

In response to the Board's questionnaire, Mr. Everett E. Cotter, Manager of ORA, advised that ORA ceased operations and last compensated its employees on December 31, 2003. ORA's final report to the Board was received on March 10, 2004. ORA's corporate dissolution resolution was dated December 15, 2003 and ORA reported to IRS on March 15, 2004 that it was completely liquidated.

Section 202.11 of the Board's regulations provides that:

> The employer status of any company or person shall terminate whenever such company or person loses any of the characteristics essential to the existence of an employer status.

Based on the information set forth above, it is the determination of the Railroad Retirement Board that Oregon Railroad Association ceased being an employer under the RRA and RUIA on December 31, 2003, the date on which it last compensated its employees and ceased operations.

Michael S. Schwartz

V. M. Speakman

Jerome F. Kever