

EMPLOYER STATUS DECISION
Northwestern Pacific Railroad Company

This is the determination of the Railroad Retirement Board concerning the continuing status of Northwestern Pacific Railroad Company (NPRR) (B.A. No. 1711) 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). NPRR has been an employer under the RRA and RUIA with service creditable from January 8, 1907.

Information provided by Mr. James E. Coulton, Senior Director, Federal Taxes, Union Pacific Railroad (UP), shows that NPRR merged into the Southern Pacific Transportation Company (SPT) some time in 1991 or 1992 at the latest, at which time NPRR employees were last compensated as such. Hard copies of these records were not readily available. The Board's records show that effective February 1, 1998, SPT merged with UP.

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 Northwestern Pacific Railroad Company ceased being an employer under the RRA and RUIA as of December 31, 1992, the last day of the period during which NPRR lost its status as a legal entity and became non-existent as a result of corporate merger.

Original signed by:

For the Board
Beatrice Ezerski
Secretary to the Board