

EMPLOYER STATUS DETERMINATION
Willamette & Pacific Railroad, Inc.

This is the determination of the Railroad Retirement Board concerning the status of Willamette & Pacific Railroad, Inc. (WPR) 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. 32245, decided February 19, 1993, WPR filed a notice of exemption (1) to lease and operate approximately 183.82 miles of rail lines owned by the Southern Pacific Transportation Company (BA No.1713) (SPT) in the State of Oregon; and (2) to acquire incidental overhead trackage rights over a 41.2-mile SPT line between milepost 690.9 near Albany and milepost 649.7 near Eugene Yard in the State of Oregon. The ICC decision stated that the lines involved in the lease transaction consist of: (1) the Toledo Branch between milepost 691.61 near Albany and milepost 766.70 at the end of the track, near Toledo; (2) that portion of the Newberg Branch between milepost 738.00 near St. Joseph and milepost 749.67 near Newberg; (3) that portion of the West Side Branch between milepost 738.00 near St. Joseph and milepost 671.58 at the end of the track, near Monroe; (4) the Dallas Branch between milepost 729.01 near Gerlinger and milepost 733.80 at the end of the track, near Dallas; (5) the Willamina Branch between milepost 730.46 near Whiteson and milepost 749.46 at the end of the track, near Willamina; and (6) the Bailey Branch between milepost 673.21 near Alpine Junction and milepost 680.06 near Dawson.

WPR first compensated employees as of January 11, 1993, and began operations on February 22, 1993.

Based upon the information summarized above, it is determined that Willamette & Pacific Railroad, Inc. became a rail carrier employer under the RRA and the RUIA effective January 11, 1993. (Cf. Rev. Rul. 82-100, 1982-1 C.B. 155.)

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