

EMPLOYER STATUS DETERMINATION

The Boeing Company

This is the decision of the Railroad Retirement Board regarding the status of The Boeing Company as an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

Boeing has entered into an agreement with Rail Link, Inc., the employer status of which is currently pending before the Board, to provide rail service to transport property of Boeing between Tacoma and its plant at Frederickson over a rail line owned by Chehalis Western Railroad. The Interstate Commerce Commission, Finance Docket No. 31916, decided October 24, 1991, held that the operations involved would not render Boeing, if it operated the line itself, or if a third party contracted to operate the line, a common carrier. The rail operations began approximately August 1, 1992.

Because it is not a carrier by rail which is subject to the Interstate Commerce Act, it is determined that Boeing is not an employer under the Railroad Retirement Act or the Railroad Unemployment Insurance Act.

A handwritten signature consisting of a stylized tilde symbol (~) followed by a question mark (?).

Glen L. Bower

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Jerome F. Kever