

**EMPLOYER STATUS DETERMINATION**

**Willamina & Grand Ronde Railway Company**

This is the determination of the Railroad Retirement Board concerning the status of Willamina & Grand Ronde Railway Company (Willamina) 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. 31216, decided February 2, 1988, Willamina filed a notice of exemption to acquire and operate 5.2 miles of rail line of Willamette Valley Railroad Company (WVRC) (BA No.3761), located in Polk and Yamhill Counties, Oregon. The ICC decision stated that the line extends from milepost 0.0 near Willamina to milepost 5.2 near Fort Hill.

Information about Willamina was furnished by David P. Root, its Vice President of Finance and Marketing. Mr. Root stated that Willamina began operations on February 1, 1988, but did not hire and begin to compensate employees until January 1, 1993. Mr. Root indicated that prior to January 1, 1993, Willamina used WVRC employees to operate its railroad. Willamina interchanges with Southern Pacific Transportation Company (BA No.1713).

Based upon the information summarized above, it is determined that Willamina & Grand Ronde Railway Company became a rail carrier employer under the RRA and the RUIA effective February 1, 1988, the date it began railroad operations.

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Glen L. Bower

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V. M. Speakman, Jr.

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Jerome F. Kever