

**IDAHO NORTHERN & PACIFIC RAILROAD COMPANY
EMPLOYER STATUS DETERMINATION**

In Interstate Commerce Commission (ICC) Finance Docket No. 323701, decided December 1, 1993, the Idaho Northern & Pacific Railroad Company (INPR) filed a notice of exemption: (1) to acquire by lease or purchase and operate rail lines of the Union Pacific Railroad Company (UP), an employer under the Acts administered by the Board (B.A. No. 1715), for a total distance of 290.52 miles in the states of Oregon and Idaho; and (2) to acquire incidental trackage rights over three UP rail lines in Idaho.

INPR began operations on November 14, 1993, and has 39 employees. INPR is a class III carrier which provides geographically oriented originating and terminating service for mainline companies, primarily for timber, including intraline timber movement. Expected traffic volume is 20,904 cars per year. INPR interchanges with UP. The Association of American Railroads (AAR) has recognized INPR as a class III carrier and has assigned it the reporting marks "INPR" and code number 331 under AAR accounting rule 260. INPR is a wholly owned subsidiary of the Rio Grande Pacific Corporation, as is the Nebraska Central Railroad Company (B.A. No. 5732), which was determined to be an employer under the Acts on January 25, 1994.

The information furnished establishes that INPR operates as a carrier engaged in interstate commerce. Accordingly, it is the determination of the Board that the Idaho Northern & Pacific Railroad Company became a rail carrier employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective November 14, 1993, the date on which it began operations.

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