

EMPLOYER STATUS DETERMINATION
Great Western Railway of Oregon, Inc.

This is the determination of the Railroad Retirement Board concerning the status of Great Western Railway of Oregon, Inc. (GWRO) 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).

The GWRO is a class III carrier which operates a rail line under a lease agreement. The lease was initially executed between Lake County, Oregon, and the Great Western Railway of Colorado, an affiliate of GWRO. However, as the result of a corporate reorganization the lease was assigned to GWRO. The line interchanges with a line owned and operated by the Southern Pacific. GWRO commenced operations on March 10, 1987. GWRO has two employees who have been paid by and reported under the Acts by the Great Western Railway of Colorado.

Based upon the information summarized above, it is determined that GWRO became a rail carrier employer under the RRA and the RUIA effective March 10, 1987.

Glen L. Bower

V. M. Speakman, Jr.

Jerome F. Keever

GWRO.cov
CCCook:SABartholow:MCLitt:mcl:ik
1616-94

TO: Chief Financial Officer

FROM: General Counsel

SUBJECT: Employer Status
Great Western Railway of Oregon, Inc.

This is in response to your submission of July 6, 1994, regarding the employer status of Great Western Railway of Oregon, Inc.

The company took over a rail line from an affiliate in connection with a reorganization. The information submitted indicates that the company began operations in 1987. However, the lease for the rail line is dated 1991 and the Interstate Commerce Commission decisions providing authority for the corporate reorganization related to the transfer of the line and for the transfer are from 1993.

Please determine when the transfer of the line took place and what if anything Great Western Railway of Oregon, Inc., did before the transfer of the line.

Catherine C. Cook

MCL:mcl

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