

EMPLOYER STATUS DETERMINATION
Klamath Northern Railway Company

This is the determination of the Railroad Retirement Board concerning the status of Klamath Northern Railway Company (KNRC), 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).

On October 4, 1991, Crown Pacific, Ltd., acquired the operating assets and related rights to KNRC, an employer under the Acts. In Board Coverage Decision 92-49 it was held that KNRC ceased to be an employer under the Acts on January 3, 1992, when it filed Articles of Dissolution with the Secretary of State of Oregon. Effective January 1, 1995, KNRC began operating over a 10.5 mile section of Southern Pacific mainline, interchanging with Southern Pacific. It has two employees and is operating as a switching carrier under an agreement with Southern Pacific.

The evidence of record establishes that KNRC is a carrier operating in interstate commerce. Accordingly, it is determined that KNRC is an employer with the meaning of section 1(a)(1)(i) of the Railroad Retirement Act (45 U.S.C. § 231a(1)(i)) and corresponding provision of the Railroad Unemployment Insurance Act effective January 1, 1995, the date as of which it commenced operations.

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KNRC.cov
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TO : The Board

FROM : Catherine C. Cook
General Counsel

SUBJECT: Coverage Determination
Klamath Northern Railway Company

Attached is a proposed coverage ruling for Board approval.

Attachment