

## **EMPLOYER STATUS DETERMINATION**

### **California Western Railroad, Inc., d/b/a California Western Railroad (CWRR)**

This is the determination of the Railroad Retirement Board regarding the status of California Western Railroad, Inc., d/b/a California Western Railroad (CWRR) as an employer under the Railroad Retirement Act (45 U.S.C. §231 et seq.)(RRA) and Railroad Unemployment Insurance Act (45 U.S.C. §351 et seq.)(RUIA).

According to information filed August 19, 1996 under Surface Transportation Board Finance Docket No. 33005, CWRR filed a notice of exemption to acquire and operate approximately 40 miles of rail lines formerly owned by the Mendino Coast Railway, Inc., d/b/a California Western Railroad (BA No. 2749), which the Board is currently investigating for termination. The acquired rail lines extend from Fort Bragg, California to Willits, California, interchanging with the Northwestern Pacific Railroad (BA No. 1711) at Willits.

Information provided by counsel for CWRR indicates that CWRR commenced operations and compensated its 22 employees on August 16, 1996.

Information in the record establishes that CWRR began operations on August 16, 1996. Accordingly, the Board finds that effective with the start of business, August 16, 1996, CWRR was a covered employer under the RRA and the RUIA.

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Glen L. Bower

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