

EMPLOYER STATUS DETERMINATION
Washington Central Railroad Company, Inc.

This is the determination of the Railroad Retirement Board concerning the status of the Washington Central Railroad Company, Inc. (WCRC) (BA No. 3651) 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).

According to information provided regarding this company, as well as the documentation on file, on December 4, 1996, WCRC was merged into a new subsidiary of the Burlington Northern Santa Fe Railroad Company (BNSF) (BA No. 1621) called BNSF Acquisition, Inc. (BAI)¹, with BAI being the surviving entity. According to Mr. Todd Leinbach, Controller of WCRC, WCRC operations ceased and employees last performed compensated services on December 3, 1996. Mr. Jeffrey Jensen, Assistant Director of Taxes for BNSF, indicated that no protective payments were made in 1997 by BAI/WCRC. According to information provided in July 1996 by Mr. Brig Temple, the then-President of WCRC, employees of WCRC were either retained by BNSF or hired by Columbia Basin Railroad Company, Inc. (CBRC) a new railroad company formed by some of the stockholders of WCRC, and found to be an employer covered by the Acts effective December 4, 1996 (BA No. 2644). The merger of WCRC into BAI has been approved by the Surface Transportation Board (STB) (STB Finance Docket No. 32974, decided October 24, 1996).

Based upon the information summarized above, it is determined that Washington Central Railroad Company, Inc. ceased to be a rail carrier under the RRA and RUIA effective December 4, 1996, the date it merged into BNSF Acquisition, Inc. See §§202.11 and 202.12(b) of the Board's regulations.

V. M. Speakman, Jr.

Jerome F. Kever

¹ The employer status of BAI (preassigned BA No. 3669) is considered in a separate determination.