EMPLOYER STATUS DETERMINATION Great Western Railway of Oregon, Inc. (GWRO)

This is the determination of the Railroad Retirement Board concerning the continued status of the Great Western Railway of Oregon, Inc. (GWRO), B.A. No. 2770, 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).

In a letter dated April 14, 1998, Mr. Michael J. Ogborn, Managing Director for OmniTRAX, Inc., provided information in response to a request for information regarding GWRO. According to Mr. Ogborn, effective November 1, 1997, GWRO ceased operations and transferred all of its assets to the ownership of Lake County, Oregon pursuant to a resolution executed by the Lake County Commissioners and GWRO. Lake County Railroad, L.C.R. (LCR) (BA No. 2785) now operates the line formerly operated by GWRO. (See B.C.D. No. 98-29, April 20, 1998). GWRO employees last performed compensated service on November 1, 1997. According to Mr. Ogborn, GWRO has no remaining employees and the two prior employees of GWRO became employees for LCR on November 1, 1997, the date of the transaction.

Section 202.11 (20 CFR 202.11) of the Board's regulations states that:

The employer status of any company or person shall terminate whenever such company or person loses any of the characteristics essential to the existence of an employer status.

The information summarized above indicates that GWRO no longer possesses the characteristics of an operating railroad company. The Board therefore finds that effective with the close of business on November 1, 1997, the Great Western Railway of Oregon, Inc. ceased being a covered employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act.

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