

NOV 7 1997

**EMPLOYER DETERMINATION**  
**Amador Central Railroad Company**

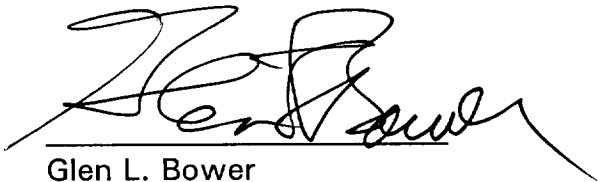
This is the determination of the Railroad Retirement Board concerning the continued status of Amador Central Railroad Company (ACRC), B.A. No. 3701, as an employer under the Railroad Retirement Act (45 U.S.C. §231 et seq.)(RRA) and the Railroad Unemployment Insurance Act (45 U.S.C. §351 et seq.)(RUIA).


In Surface Transportation Board (STB) Docket No. 33378, decided April 3, 1997, Sierra Pacific Industries (SPI) filed a notice of exemption to acquire and operate approximately twelve miles of ACRC's rail line. The rail line is between milepost 0.0 at Lone and milepost 12.0 at Martell, in Amador County, California. Mr. Erwin D. Barger, Jr., vice president and general counsel of ACRC, provided additional information regarding ACRC. According to Mr. Barger, ACRC ceased rail operations on March 27, 1997 and last compensated its employees on March 31, 1997. He stated that ACRC sold substantially all of its assets to SPI on March 31, 1997. ACRC has not been dissolved as a corporation.

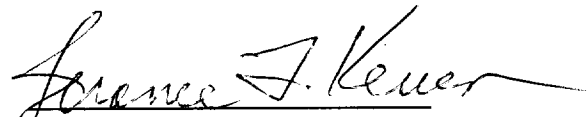
Section 202.11 (20 CFR 202.11) of the Board's regulations states:

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 ACRC no longer possesses the characteristics of an operating railroad company. The Board therefore finds that effective with the close of business on March 31, 1997, the Amador Central Railroad Company ceased being a covered employer under the RRA and the RUIA.

  
Glen L. Bower

  
V. M. Speakman, Jr.

  
Jerome F. Kever