

EMPLOYER STATUS DETERMINATION
Willamette Valley Railroad Company (WVRC)

This is the determination of the Railroad Retirement Board regarding the status of Willamette Valley Railroad Company (WVRC), BA No. 3761, 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).

Information obtained from David Root, Secretary and Treasurer of WVRC, indicates that WVRC merged into Willamina & Grand Ronde Railway Company (WGRR), BA No. 2767, on August 25, 1994. WVRC's 1994 payroll was reported on BA No. 3761.

Information contained in Interstate Commerce Commission (ICC) Finance Docket AB-403X, filed May 4, 1995, establishes that WVRC petitioned for an abandonment exemption of its 1.8 mile rail line extending from milepost 0.0 to milepost 1.8 in Independence, Oregon. The ICC granted the exemption subject to certain conditions, and the Surface Transportation Board later confirmed the exemption in Finance Docket AB-403X, dated April 2, 1996.

Information in the record establishes that WVRC is no longer in business and that it was last in business on August 25, 1994. Accordingly, the Board finds that effective with the close of business August 25, 1994, WVRC ceased to be an employer under the RRA and the RUIA.

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