

EMPLOYER STATUS DETERMINATION
CALIFORNIA WESTERN RAILROAD, INC.

This is the determination of the Railroad Retirement Board regarding the continuing status of California Western Railroad, Inc. (CWR) (B.A. No. 2749) 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). CWR was ruled to be an employer under the Acts administered by the Board effective September 1, 1976, as Mendocino Coast Railway, Inc. (MCR). Effective July 29, 1988, MCR changed its name to CWR.

On August 15, 1996, CWR ceased operations and last compensated its employees. On August 16, 1996, the assets of CWR were sold to CWRR, Inc. (B.A. No. 2782). See STB Finance Docket No. 33005, decided August 12, 1996. Although CWR has not been dissolved as a corporation, it is not now capable of resuming railroad operations.

In accordance with the information summarized above, it is the Board's determination that California Western Railroad, Inc. ceased to be an employer under the RRA and RUIA on August 15, 1996, the date on which it ceased operations and last compensated employees.

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