

EMPLOYER STATUS DETERMINATION
Camas Prairie Railroad Company

This is the determination of the Railroad Retirement Board concerning the continued status of Camas Prairie Railroad Company (CPR)(BA number 2602), as an employer under the Railroad Retirement Act (45 U.S.C. § 231 et seq.) and the Railroad Unemployment Insurance Act (45 U.S.C. §351 et seq.).

CPR, a jointly held subsidiary of Union Pacific Railroad and Burlington Northern and Santa Fe Railway, has been determined to be an employer under the Acts with service creditable effective November 4, 1909 (B.A. Number 2602). Mr. Daniel Lehman, Manager-Miscellaneous Receivables for Burlington Northern Santa Fe, states that effective April 18, 1998, all assets of CPR were sold to Camas Prairie RailNet. Although CPR ceased all rail operations at that time, two employees of CPR continued in compensated service through July 15, 1998.

Accordingly, the Board holds that CPR ceased to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective with the close of business on July 15, 1998. Cf. Rev. Ruling 82-99, 1982-1 C.B. 154, where the IRS held that a company ceases to be an employer under the Railroad Retirement Tax Act when the railroad's employees stop performing services in connection with the railroad's carrier activities.

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