B.C.D. 01-37

Employer Status Determination
Northwestern Pacific Railway Company, L.L.C.

APR 30 2001

This is the determination of the Railroad Retirement Board concerning the status of the Northwestern Pacific Railway Company, L.L.C. (NWPY) as a covered 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).

NWPY is the lessee operator on approximately 317.6 miles of rail line properties of the North Coast Railroad Authority, the Northwestern Pacific Railroad Authority and the Golden Gate Bridge, Highway and Transportation District. NWPY connects with the California Western Railroad at Willits, California and the Union Pacific Railroad at Lombard, California. Actual operations began on February 13, 2001. Surface Transportation Board authority for NWPY is set forth in STB Finance Docket No. 33998, decided January 30, 2001.

Section 1(a)(1) of the Railroad Retirement Act (45 U.S.C. § 231(a)(1)), insofar as relevant here, defines a covered employer as:

> (i) any carrier by railroad subject to the jurisdiction of the Surface Transportation Board under Part A of subtitle IV of Title 49 [45 U.S.C. § 231(a)(1)(i)].

Sections 1(a) and 1(b) of the Railroad Unemployment Insurance Act (45 U.S.C. §§ 351(a) and (b)) contain substantially the same definition as does section 3231 of the Railroad Retirement Tax Act (26 U.S.C. § 3231).

The evidence establishes that NWPY is a carrier by railroad within the meaning of section 1(a)(1)(i) of the Railroad Retirement Act. It is determined that Northwestern Pacific Railway

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Company, L.L.C., became an employer covered under the Railroad Retirement Act and the Railroad Unemployment Insurance Act on February 13, 2001, the date it began operations.

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