B.C.D. 02-74

**EMPLOYER STATUS DETERMINATION**
**Los Angeles & Salt Lake Railroad Company**
**Mount Hood Railway Company**
**Oregon Short Line Railroad Company**
**Oregon-Washington Railroad & Navigation Company**
**Spokane International Railroad Company**
**Des Chutes Railroad Company**

OCT 3 0 2002

This is the decision of the Railroad Retirement Board regarding the continued status of the following railroads as employers under the Railroad Retirement and Railroad Unemployment Insurance Acts: Los Angeles & Salt Lake Railroad Company (B.A. No. 8040), Mount Hood Railway Company (B.A. No. 3628), Oregon Short Line Railroad Company (B.A. No. 8041), Oregon-Washington Railroad & Navigation Company (B.A. No. 8038), Spokane International Railroad Company (B.A. No. 1614), and Des Chutes Railroad Company[1].

The above railroads were all merged into the Union Pacific Railroad Company at the end of December 1987[2].

Accordingly, the Board holds that Los Angeles & Salt Lake Railroad Company, Mount Hood Railway Company, Oregon Short Line Railroad Company, Oregon-Washington Railroad & Navigation Company, Spokane International Railroad Company, and Des Chutes Railroad Company ceased to be employers under the Railroad Retirement and Railroad Unemployment Insurance Acts effective with the close of business on December 31, 1987.

Cherryl T. Thomas

V. M. Speakman, Jr.

Jerome F. Kever

[1] No B.A. number was assigned to the De Chutes Railroad Company; however, it had been held to be a covered employer under the Acts.
[2] Oregon-Washington Railroad & Navigation Company and Des Chutes Railroad Company were merged into the Oregon Short Line Railroad Company before that company was merged into the Union Pacific.