

EMPLOYER STATUS DETERMINATION**Oregon Eastern Branch, Wyoming Colorado Railroad**

This is the determination of the Railroad Retirement Board concerning the continuing status of Oregon Eastern Branch, Wyoming Colorado Railroad (OEB/WYCO) (B.A. No. 3776) 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). OEB/WYCO has been an employer under the RRA and RUIA with service creditable from May 1, 1990.

In response to the April 23, 2007 inquiry from Audit and Compliance, Mr. C. Alan Sessions, Financial Vice President of Wyoming & Colorado Railroad Company, Inc. (WYCO) (B.A. No. 3767) advised that WYCO has a branch line operating in Oregon which is known as the Oregon Eastern Branch of WYCO); that OEB/WYCO is not a separate legal entity; and that all of OEB/WYCO employees are reported under WYCO's B.A. No. 3767. Information obtained by the Office of General Counsel that Oregon Eastern Railroad Company, Inc. (OERR) is a legal corporation located in Ogden, Utah conflicted with Mr. Sessions' statement that OEB/WYCO is not a separate legal entity. In order to resolve this conflict, the Office of General Counsel contacted Mr. Sessions, who then explained that OERR is a shell corporation which never operated and never had any employees but continues to maintain its existence as a legal entity. At the time OERR was ruled to be an employer under the RRA and RUIA, it was assigned B.A. No. 3776. Shortly thereafter, on March 5, 1992, WYCO reported to the Board that OEB/WYCO is part of WYCO; that OEB has no employees of its own; that if it did, OEB employees would be reported under WYCO; and that the Board should consider this communication as a final report from OEB.

Section 202.11 of the Board's regulations provides that:

The employer status of any company or person shall terminate whenever such company or person loses any of the characteristics essential to the existence of an employer status.

Based on the information set forth above, it is the determination of the Railroad Retirement Board that Oregon Eastern Branch, Wyoming Colorado Railroad

ceased being an employer under the RRA and RUIA as of March 5, 1992, the date OER/WYCO reported that it was part of WYCO and not a separate employer.

Original signed by:

Michael S. Schwartz

V. M. Speakman, Jr.

Jerome F. Kever