

**EMPLOYER STATUS DETERMINATION
Northwestern Pacific Railway Company, LLC (NPRC)**

This is a determination of the Railroad Retirement Board concerning the status of Northwestern Pacific Railway Company, LLC. (NPRC), 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.).

In Board Coverage Decision (BCD) 01-37, NPRC was determined to be an employer under the Railroad Retirement Act and Railroad Unemployment Insurance Act effective February 13, 2001. In Board Coverage Decision 01-71, the Board reconsidered the beginning date of coverage for NPRC and found that coverage began July 25, 2000.

On October 29, 2007, in response to an inquiry letter dated October 1, 2007, Mr. John A. Darling, the Managing Member of NPRC, provided answers to a termination questionnaire and forwarded a copy of the decision of the Surface Transportation Board (STB) in Finance Docket No. 35073 (Service date August 30, 2007). The STB decision stated that Northwestern Pacific Railroad Company (NPR Company), a non-carrier, had filed a verified notice of exemption under 49 CFR 1150.31 to change operators from NPRC to NPR Company on a line of railroad entirely within the State of California and owned by North Coast Railroad Authority and Sonoma-Marín Area Rail Transit District.¹

Mr. Darling stated that rail operations ceased on September 15, 2001. NPRC has not been merged into any other railroad

¹ The Board's Audit and Compliance Section is reviewing the coverage status of NPR Company.

company and NPRC's only remaining operations are to prosecute damages claims against North Coast Railroad Authority. NPRC's employees were last compensated on August 31, 2001 and all of its tangible assets were repossessed by its secured creditors or returned to its lessors between October 1, 2001 and August 20, 2005.

Section 202.11 (20 CFR 202.11) of the Board's regulations states 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.

The evidence of record establishes that NPRC no longer possesses the characteristics of a railroad carrier employer. The Board therefore finds that effective September 15, 2001, the date NPRC's railroad operations ceased, Northwestern Pacific Railway Company, LLC ceased being a covered employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

Original signed by:

FOR THE BOARD
Beatrice Ezerski
Secretary to the Board