## Employer Status Determination Willamina & Grand Ronde Railway Company (W&GRR)

This is the determination of the Railroad Retirement Board regarding the continuing status of Willamina & Grand Ronde Railway Company (W&GRR), B.A. No. 2767, as 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).

On September 13, 1996 W&GRR merged into the Willamette Valley Railway Company (WVRC), an employer covered under the RRA and RUIA and designated as B.A. No. 2766. WVRC was the surviving company. W&GRR last compensated employees in 1993. W&GRR had no employees sometime prior to 1994.

Based on the information summarized above, it is determined that Willamina & Grand Ronde Railway ceased to be an employer under the RRA and RUIA on September 13, 1996, the date it merged with another employer covered under the RRA and RUIA.

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