EMPLOYER STATUS DETERMINATION

Gulf Coast Rail Service, Inc. d/b/a Orange Port Terminal Railway

This is the determination of the Railroad Retirement Board concerning the status of Gulf Coast Rail Service, Inc. d/b/a Orange Port Terminal Railway (OPTR), as an employer under the Railroad Retirement Act (45 U.S.C. § 231 <u>et seq</u>.) (RRA) and the Railroad Unemployment Insurance Act (45 U.S.C. §351 <u>et seq</u>.) (RUIA).

Information regarding OPTR was provided by Larry Locke, President of OPTR. According to Mr. Locke OPTR began doing business October 11, 1995. OPTR is a switching railroad which claims to have no employees. Its three owners perform the services involved in transporting "100- 150 revenue loads per year." OPTR interchanges with the Southern Pacific.

In Interstate Commerce Commission Finance Docket 32781, OPTR filed a notice of exemption to acquire and operate approximately 1.83 miles of rail line formerly owned by Southern Pacific Transportation Company.

The evidence of record establishes that OPTR is a carrier operating in interstate commerce. Accordingly, it is determined that OPTR is an employer within the meaning of section 1(a)(1)(i) of the Railroad Retirement Act (45 U.S.C. § 231a(1)(i)) and the corresponding provision of the Railroad Unemployment Insurance Act effective October 11, 1995, the date as of which it commenced operations.

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