

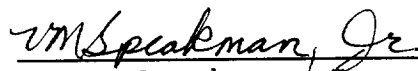
EMPLOYER STATUS DETERMINATION
Pacific Harbor Line, Inc.

FEB 26 1998

This is the determination of the Railroad Retirement Board concerning the status of the Pacific Harbor Line, Inc. (PHL), 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.).

Information regarding PHL was provided by Andrew C. Fox, President of PHL. According to Mr. Fox, PHL began doing business November 20, 1997, with four employees. In Surface Transportation Board Finance Docket 33411, PHL filed a notice of exemption to operate approximately 25 miles of track owned by the Ports of Los Angeles and Long Beach, California, and interchanging with the Burlington Northern Santa Fe and Union Pacific Railroads at Wilmington, California.

The evidence of record establishes that PHL is a rail carrier operating in interstate commerce. Accordingly, it is determined that PHL 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 as of November 20, 1997, the date as of which it commenced operations.



V. M. Speakman, Jr.



Jerome F. Kever