EMPLOYER STATUS DETERMINATION Orange Port Terminal Railway Company

This is the determination of the Railroad Retirement Board concerning the status of Orange Port Terminal Railway Company (OPTR), 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 OPTR was provided by Mr. Robert A. Wimbish, counsel for Mr. Larry Locke, one of the original directors of OPTR. OPTR was incorporated in September 1996 to operate the rail property of Gulf Coast Rail Service, Inc. (GCRS)(B.A. No. 4864). OPTR currently operates over approximately 1.84 miles of track owned by GCRS. Authority for operation of this line of railroad is contained in Interstate Commerce Commission (I.C.C.) Finance Docket No. 32781, decided October 10, 1995. OPTR serves as GCRS's agent and fulfills GCRS's common carrier obligations.

The evidence of record establishes that OPTR is operating as a rail carrier 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.

§ 231(a)(1)(i)) and the corresponding provision of the Railroad Unemployment Insurance Act as of September 23, 1996, the date as of which it was incorporated.

V. M. Speakman, Jr.

Jerome F. Kever