

**EMPLOYER STATUS DETERMINATION
Chicago Port Railroad Company**

APR 18 2006

This is the determination of the Railroad Retirement Board concerning the status of Chicago Port Railroad Company 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 Chicago Port was provided by Donald L. Van Dyk, Treasurer of Chicago Port. According to Mr. Van Dyk, Chicago Port began doing business on December 23, 2005. It currently has one employee who was first compensated as of January 22, 2006. Martin Ozinga III is the chief executive officer of Chicago Port.

In Surface Transportation Board Finance Docket No. 34808, Chicago Port filed a verified notice of exemption to operate approximately 1.3 miles of rail line owned by Ozinga Transportation¹. The line interchanges with Chicago Rail Link LLC.

Section 1(a)(1) of the Railroad Retirement Act (45 U.S.C. § 231(a)(1)), insofar as relevant here, defines a covered employer as:

- (i) any carrier by railroad subject to the jurisdiction of the Surface Transportation Board under Part A of subtitle IV of title 49, United States Code;

Sections 1(a) and 1(b) of the Railroad Unemployment Insurance Act (45 U.S.C. §§ 351(a) and (b)) contain a substantially similar definition, as does section 3231 of the Railroad Retirement Tax Act (26 U.S.C. § 3231).

The evidence of record establishes that Chicago Port is a carrier operating in interstate commerce. Accordingly, it is determined that Chicago Port 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 December 23, 2005, the date as of which it commenced operations.

Original signed by:

Beatrice Ezerski
FOR THE BOARD
Secretary to the Board

¹ Coverage under the Acts of Ozinga Transportation will be considered separately.