

**EMPLOYER STATUS DETERMINATION**

**EASX CORPORATION d/b/a EASX RAILROAD CORPORATION**

This is the decision of the Railroad Retirement Board regarding the status of EASX Corporation, doing business as EASX Railroad Corporation, as an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

EASX acquired two rail lines totalling 3.24 miles from The Three Rivers Railway Company effective September 10, 1993. EASX has no employees and contracted with ISS Railroad, Inc., an employer under the Acts (B.A. Number 2258), to operate the lines.

In Board Order 89-74 the Board held that a lessor employer, which had sold all its railroad assets so that the lessor no longer had the equipment necessary to resume railroad operations, was no longer an employer under the Acts. See Appeal of Board of Trustees of the Galveston Wharves, B.O. 89-74, April 24, 1989.

In this case EASX does not have any railroad equipment. It has no employees and is not now operating a railroad nor does it have the capability to do so.

Accordingly, the Board holds that EASX is not an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

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Glen L. Bower

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