

**B.C.D. 07-28**

**AUG 15 2007**

**EMPLOYER STATUS DETERMINATION**  
**Railway Services, Inc. (RSI)**

This is a determination of the Railroad Retirement Board concerning the status of Railway Services, Inc. (RSI), 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.).

In Board Coverage Decision 92-73, RSI was determined to be an employer under the Railroad Retirement Act and Railroad Unemployment Insurance Act effective August 31, 1992, the date employees engaged in activities directly related to the commencement of railroad operations were first compensated.

On June 5, 2007, in response to a coverage review inquiry from the Board, Ms. Joan Thompson, Secretary-Treasurer for RSI, provided information concerning the status of RSI. Ms. Thompson stated that RSI ceased operations on July 31, 2005 and that employees were last compensated on September 30, 2005. RSI has no relationship with the railroad industry, was not merged into another company, has no employees, does not render any type of service, and was not purchased by another company. Ms Thompson stated that RSI was dissolved pursuant to Articles of Dissolution authorized on May 16, 2006 and filed with the State of Alabama on May 23, 2006. She provided a copy of the Articles of Dissolution.

Section 202.11 (20 CFR 202.11) of the Board's regulations states that:

The employer status of any company or person shall terminate whenever such company or person loses any of

the characteristics essential to the existence of an employer status.

The evidence of record establishes that RSI no longer possesses the characteristics of an operating railroad company. The Board therefore finds that effective May 23, 2006, the date the Articles of Dissolution were filed with the State of Alabama, Railway Services, Inc., ceased being a covered employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

Original signed by:

FOR THE BOARD  
Beatrice Ezerski  
Secretary to the Board