

**Employer Status Determination  
Pocono Northeast Railway, Inc.**

This is the decision of the Railroad Retirement Board regarding the status of the Pocono Northeast Railway, Inc. (PNR) as an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

The PNR was held to be an employer under the Acts effective September 25, 1982 (B.A. Number 3257). It ceased operations some time before its assets were sold at a sheriff's sale June 9, 1995.

Accordingly, the Board holds that PNR ceased to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective June 9, 1995.

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Glen L. Bower

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V. M. Speakman, Jr.

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Jerome F. Kever

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**TO** : The Board

**FROM** : Catherine C. Cook  
General Counsel

**SUBJECT:** Coverage Determination  
**Pocono Northeast Railway, Inc.**

Attached is a proposed coverage ruling for Board approval.

Attachment