

**EMPLOYER STATUS DETERMINATION**  
**Electro Northern, Inc.**

This is the determination of the Railroad Retirement Board regarding the continuing status of Electro Northern, Inc. (ENI) as an employer under the Railroad Retirement Act (45 U.S.C. § 231 et seq.) (RRA) and the Railroad Unemployment Insurance Act (45 U.S.C. § 351, et seq.) (RUIA). ENI was ruled to be an employer under the Acts administered by the Board effective July 15, 1988.

ENI ceased operations on or about January 31, 1993. ENI employees were last compensated on February 15, 1993. ENI was a lessee employer with no assets of its own. Although ENI is not formally dissolved as a corporation, it could not operate as an employer covered under the RRA and RUIA since it has no employees and no assets.

In accordance with the information summarized above, it is the Board's determination that Electro Northern, Inc. ceased to be an employer under the RRA and RUIA on February 15, 1993, the last day on which it compensated employees.

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Glen L. Bower

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V. M. Speakman, Jr.

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Jerome F. Kever