B.C.D. 00-19

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EMPLOYER STATUS DETERMINATION
Lancaster Northern Railway, Inc.

This is the decision of the Railroad Retirement Board regarding the status of the Lancaster Northern Railway, Inc. as an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

Lancaster Northern (B.A. Number 2368) was held to be an employer under the Acts effective March 1, 1996. According to Mr. John C. Nolan, President of Lancaster Northern, that railroad ceased operations December 30, 1997. The corporation was dissolved on or about December 21, 1999. The service formerly provided by Lancaster Northern is now being provided by Penn Eastern Rail Lines, Inc., a covered employer under the Acts (B.A. No. 2378), as of December 31, 1997. Penn Eastern hired employees of Lancaster Northern.

It is the determination of the Board that Lancaster Northern ceased to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective with the close of business on December 30, 1997.

Cherryl T. Thomas

V. M. Speakman, Jr.

Jerome F. Kever