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L 78 - 302

Director of Retirement Claims

General Counsel

Wabash Valley Railroad Company pension plan

This is in response to your memorandum of April 20, 1978, in which you conclude that the pension plan adopted by the Wabash Valley Railroad Company is a "supplemental pension plan" within the meaning of section 2(h)(2) of the Railroad Retirement Act.

I concur with the opinion expressed in your memorandum. See General Counsel's opinion L-76-604.

Dale G. Zimmerman

TWS:das