

JUL 6 1977  
L 77 - 424

Mr. Richard L. Crain  
Chief, Wage, Excise and  
Administrative Provisions Branch  
Internal Revenue Service  
1111 Constitution Avenue, N.W.  
Washington, D. C. 20224

Dear Mr. Crain:

Enclosed are copies of three sick leave agreements which were submitted to the Board for an opinion as to whether they qualify as "plans" within the meaning of section 1(h)(6)(vi) of the Railroad Retirement Act (45 U.S.C. § 231(h)(6)(vi)), which is identical to the provisions of clause (i) of section 3231(e)(1) of the Railroad Retirement Tax Act (26 U.S.C. § 3231(e)(1)). Copies of these agreements are enclosed for your convenience.

Also enclosed are three proposed opinions in which I conclude that each of the submitted plans qualifies under the above-cited section of the Railroad Retirement Act and that, consequently, benefits paid pursuant to them would not be considered "compensation" under the Railroad Retirement Act.

Please advise as soon as possible whether you concur with these conclusions.

Very truly yours,

Dale G. Zimmerman  
General Counsel

Enclosures

TWS:mco