

*File
Original*

APR 18 1988

Director of Retirement Claims

L-88-33

Deputy General Counsel

The Western States Railroad Association
Retirement Plan - Supplemental Pension Plan

This is in response to your memorandum of March 3, 1988, wherein you request my opinion as to whether the above pension plan is a supplemental pension plan as defined in section 2(h) of the Railroad Retirement Act.

I note that the plan has been approved by the Internal Revenue Service as a qualified pension plan. As such, it would clearly meet the standards set forth in section 216.15 of the Board's regulations, and therefore I concur in your view that it may be considered a supplemental pension plan for purposes of the Railroad Retirement act.



Steven A. Bartholow

SN/BA
TWSadler:cmw:jo
0301A/C. 503-88

Converted to 00140; filed 10