



May 11, 2004 2520043381183

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

Re: National Railroad Passenger Corporation Top Hat Plans

Dear Sir or Madam:

Pursuant to Department of Labor Regulations section 2520.104-23, this letter will serve as notice that, with respect to the National Railroad Passenger Corporation Supplemental Retirement Plan, the National Railroad Passenger Corporation Excess Retirement Plan, and the National Railroad Passenger Corporation Excess Savings Plan (the "Plans"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA").

The following information is provided pursuant to Regulations section 2520.104-23(b):

1. Name and Address of Employer:

National Railroad Passenger Corporation  
60 Massachusetts Avenue NE  
Washington, DC 20002-4285

2. Employer's Employer Identification Number:

52-0910053

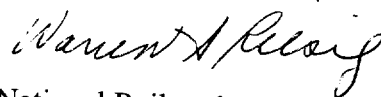
3. The Employer maintains the Plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. The Employer maintains only the three (3) plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and the number of employees in each such Plan is as follows:

- (a) National Railroad Passenger Corporation Supplemental Retirement Plan - 20
- (b) National Railroad Passenger Corporation Excess Retirement Plan - 20
- (c) National Railroad Passenger Corporation Excess Savings Plan - 20

Pursuant to Regulation section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by ERISA section 104(a)(1).

Very truly yours,



National Railroad Passenger Corporation

By: Warren A. Reising  
Name: Warren Reising  
Title: Director, Compensation & Benefits

Piper Rudnick

6225 Smith Avenue  
Baltimore, Maryland 21209-3600  
main 410.580.3000 fax 410.580.3001

JOHN E. KRATZ, JR.  
john.kratz@piperrudnick.com  
direct 410.580.4190 fax 410.580.3190

June 16, 2004

CERTIFIED MAIL/RETURN RECEIPT REQUESTED

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington, DC 20210

Re: National Railroad Passenger Corporation Top Hat Plans

Dear Sir or Madam:

Enclosed on behalf of our client, National Railroad Passenger Corporation, is a copy of the "top-hat" notice for the National Railroad Passenger Corporation Supplemental Retirement Plan, the National Railroad Passenger Corporation Excess Retirement Plan, and the National Railroad Passenger Corporation Excess Savings Plan, pursuant to Department of Labor Regulations section 2520.104-23.

Please contact me if you need further information.

Very truly yours,

  
John E. Kratz, Jr.

JEK/dh  
Enclosure

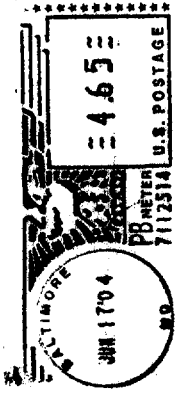
cc: Mr. Warren S. Reisig  
Mr. William Herrmann

**CERTIFIED MAIL**

**Piper Rudnick**

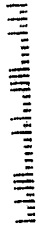


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**RETURN RECEIPT REQUESTED**

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*Piper Rudnick LLP*