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U.S. DEPT. OF LABOR
PWBA/PUBLIC DISCLOSURE

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February 15, 2001

Top Hat Plan Exemption
Pension and Welfare Benefits
Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue
Washington, DC 20210

Re: Alternative Method of Reporting and Disclosure

Dear Sirs:

Pursuant to Department of Labor ("DOL") regulation Title 29 C.F.R. & 2520.104-23 (the "Regulation"), this is to advise you that Costa Cruise Lines N.V., Employer Identification No. 65-0221239, 80 S.W. 8th street, Miami, Florida 33130 (the "Company"), has adopted the following plan which constitutes a non-qualified, unfunded, deferred compensation plan. The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Company.

| <u>Plan</u> | <u>Current Participants</u> |
|--|-----------------------------|
| Costa Cruise Lines N.V. Executive Deferred Compensation Plan | 4 |

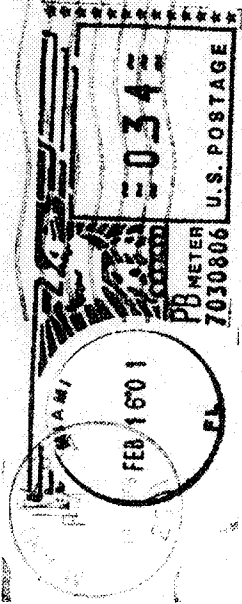
Very truly yours,

Costa Cruise Lines N.V.

By: 
Joseph Falco
CFO



Costa Cruise Lines NV
80 SW 8th Street
Miami, Florida 33130-3097



TOP HAT PLAN EXEMPTION
PENSION AND WELFARE BENEFITS
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WASHINGTON, DC 20210

