THE LABOR BUREAU, INC

1727 KING STREET SUITE 210 ALEXANDRIA VA 22314 (703) 683-7780 (703) 683-8616 FAX E-mail: lbgt@lbgt.com

THOMAS R. ROTH

DIRECT DIAL (703) 683-7781 troth@lbgt.com

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Mr. Jed Dodd General Chairman Pennsylvania Federation BMWED/IBT 421 No. Seventh St - Suite 299 Philadelphia, PA 19123

Re: Amtrak Back Pay Calculations

Dear Jed:

I have completed the audit of Amtrak's calculation of the first installment of back pay pursuant to the Brotherhood's Agreement. Based upon a representative sample of member's files, I have confirmed that the management's methodology is proper and that the chronologies of wage change before and after the application of retroactive wage increases have been accurately constructed. It is also apparent that all pay hours subject to wage change have been appropriately included in the base to which the retroactive wage increases have been applied, with one exception. It is clear that Amtrak has excluded all payments designated as "time claims" in the payroll record. This was subsequently confirmed by Amtrak on December 23, 2008 in written correspondence to member(s) who have disputed the exclusion. Amtrak has taken the position that such payments were agreed upon dollar settlements of alleged pay violations of the contract and therefore not subject to the retroactive adjustment.

Should the Brotherhood disagree with the management's decision regarding the exclusion of pay claims, I trust you will appeal that decision through the normal channels.

Thomas R. Roth