




## Memorandum

**To:** Costin Corneanu  
Executive Vice President, Chief Financial Officer

**From:** J.J. Marzullo   
Assistant Inspector General, Audits

**Date:** February 10, 2026

**Subject:** Engagement Memo—Decommissioning Rolling Stock  
(Project Code 002-2026)

Amtrak (the company) is buying billions of dollars of new rolling stock, including the NextGen Acela and Airo trainsets. As this new equipment becomes operational the company will need to begin decommissioning hundreds of pieces of legacy rolling stock, which will take years. Given the importance of this process to the company's efficient operations, we are initiating a review of the company's efforts to decommission and transition from its legacy equipment to new equipment.

Our objective will be to assess the extent to which the company is planning for and managing its rolling stock decommissioning process. We may expand our scope or modify our objective during the review. We plan to interview company officials, review available documentation, conduct site visits, and analyze relevant company data. We will work to minimize disruptions to the company by coordinating meetings with staff in advance.

We will perform our work in accordance with generally accepted government auditing standards. Our interactions with the company will be consistent with P/I 2.1.4, which sets forth the relationship between our office and the company. In particular, section 7.0 of the policy discusses coordination between company officials and our Office of Audits.

We request that your office arrange an entrance conference for us with the appropriate company officials at the earliest possible date. We will keep you advised of the status of our work and any material changes in our objective, should they occur.

If you have any questions, please call (202) 906-4600.



OFFICE of INSPECTOR GENERAL  
NATIONAL RAILROAD PASSENGER CORPORATION

cc: Roger Harris, President  
Eliot Hamlish, Executive Vice President, Chief Commercial Officer  
William H. Herrmann, Executive Vice President, Chief Legal and Human Resources  
Officer & Corporate Secretary  
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