



KPMG LLP
2001 M Street, NW
Washington, DC 20036

Independent Accountants' Report

Board of Directors
Washington Metropolitan Area Transit Authority:

We have examined the compensation and medical payments (as defined in the Longshore and Harbor Workers' Compensation Act, and extensions, administered by the U.S. Department of Labor's Employment Standards Administration, Office of Workers' Compensation Programs) included on the accompanying Form LS-513, Report of Payments, of Washington Metropolitan Area Transit Authority (the "Authority") for the year ended December 31, 2004. Form LS-513 is prepared for the purpose of complying with the Longshore and Harbor Workers' Compensation Act (the "Act") and is the responsibility of the Authority's management. Our responsibility is to express an opinion on Form LS-513 based on our audit.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the compensation and medical payments included on the accompanying Form LS-513 and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above, presents, in all material respects, the compensation and medical payments included on the accompanying Form LS-513 for the year ended December 31, 2004 made by the Authority based on the criteria defined in the Act.

This report is intended solely for the information and use of the board of directors and management of the Authority and the Division of Longshore and Harbor Workers' Compensation and should not be used by anyone other than these specified parties.

KPMG LLP

September 30, 2005