

[Date]

[Plan Administrator Name]

[Plan Name]

[Company Address]

[City, State, Zip]

Dear [Plan Administrator Name],

This letter confirms our understanding of the terms and objectives of our engagement to audit the financial statements of [Plan Name] (the "Plan") as of and for the year ended [Year End Date].

Objectives and Scope of the Audit

We will audit the financial statements of the Plan, which comprise the statement of net assets available for benefits and the related statement of changes in net assets available for benefits, and the related notes to the financial statements. Our audit will also include the supplemental schedules required by the Employee Retirement Income Security Act of 1974 (ERISA).

The objective of our audit is the expression of an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP).

Responsibilities of the Auditor

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards for financial audits contained in Government Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Responsibilities of Management

The Plan Administrator and management are responsible for:

- The preparation and fair presentation of the financial statements in accordance with GAAP.
- The design, implementation, and maintenance of internal controls relevant to the preparation of financial statements.
- Providing us with access to all information, records, and documentation relevant to the Plan.
- Ensuring the Plan remains in compliance with ERISA and Internal Revenue Code requirements.

ERISA Section 103(a)(3)(C) Audit Election

[Select one option: Management has elected / has not elected] to have an audit performed in accordance with ERISA Section 103(a)(3)(C). If elected, we will not perform auditing procedures on investment information certified by a qualified institution, other than comparing the information to the certification.

Fees and Timing

Our fees for these services will be [Amount/Basis]. We expect to begin the audit on approximately [Start Date] and issue our report no later than [Due Date].

Signatures

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit.

Sincerely,

[Audit Firm Name]

[Partner Signature]

Accepted by:

[Name and Title of Plan Representative]

Date: _____