

[Date]

[Plan Administrator Name]

[Plan Name]

[Address]

[City, State, Zip]

Dear [Name of Plan Administrator]:

1. Scope of Services

You have requested that we audit the financial statements of [Plan Name] (the "Plan"), which comprise the statement of net assets available for benefits as of [Date], and the related statement of changes in net assets available for benefits for the year then ended. We are pleased to confirm our acceptance and our understanding of this audit engagement.

2. ERISA Section 103(a)(3)(C) Election

As permitted by ERISA Section 103(a)(3)(C), you have elected to have us perform an audit that excludes procedures on investment information prepared and certified by a qualified institution. Our audit will be conducted in accordance with GAAS and the standards for ERISA Section 103(a)(3)(C) audits issued by the AICPA.

3. Auditor Responsibilities

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement and to issue an auditor's report. Our procedures will include:

- Evaluating whether the investment information is prepared and certified by a qualified institution.
- Evaluating the disclosures in the financial statements related to the certified investment information.
- Performing audit procedures on information not covered by the certification.

4. Management Responsibilities

Management is responsible for:

- The preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- The design, implementation, and maintenance of internal controls.
- Determining whether an ERISA Section 103(a)(3)(C) audit is permissible.
- Ensuring the certification is from a qualified institution (bank, insurance carrier, or similar institution).

- Maintaining a current Plan instrument and ensuring the Plan is compliant with applicable laws.

5. Reporting

Our report will include an opinion as to whether the form and content of the financial statements, other than the information certified by the qualified institution, are presented in conformity with U.S. GAAP and DOL rules. The report will also include an opinion on the supplemental schedules required by ERISA.

6. Fees and Timing

Our fees for these services are estimated at \$[Amount]. We anticipate the audit will begin on [Date] and the report will be issued no later than [Date].

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

Sincerely,

[Partner Name]

[Accounting Firm Name]

Acknowledgment and Acceptance:

Signature: _____

Name: [Plan Administrator Name]

Date: _____