

[Date]

[Plan Administrator Name]

[Plan Name]

[Company Address]

[City, State, Zip]

Dear [Name of Plan Administrator]:

This letter confirms our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide for the **[Plan Name]** (the "Plan").

Objective and Scope of the Audit

We will audit the financial statements of the Plan, which comprise the statements of net assets available for benefits as of [Year-End Date(s)], and the related statements of changes in net assets available for benefits for the year(s) then ended, and the related notes to the financial statements.

Our audit will be conducted in accordance with the standards of the Public Company Accounting Oversight Board (United States) (PCAOB). 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 conformity with U.S. generally accepted accounting principles (GAAP).

Our audit will also include the supplemental schedules required by the Employee Retirement Income Security Act of 1974 (ERISA) and the Department of Labor (DOL) as of and for the year ended [Year-End Date], in relation to the financial statements as a whole.

SEC Reporting Requirements (Form 11-K)

We understand that the audited financial statements and our auditor's report thereon will be included in the Plan's Annual Report on Form 11-K to be filed with the Securities and Exchange Commission (SEC). We will provide a consent for the inclusion of our report in the Form 11-K filing and, if applicable, the incorporation by reference of our report into the sponsoring employer's Form S-8 registration statement.

Responsibilities of Management and Plan Administrator

Management and the Plan Administrator are responsible for:

- The preparation and fair presentation of the financial statements in accordance with GAAP.
- The design, implementation, and maintenance of internal control relevant to the preparation of financial statements that are free from material misstatement.
- Maintaining an effective system of internal control over financial reporting.
- Ensuring compliance with the Plan's governing documents and ERISA requirements.

- Providing us with access to all information, records, and personnel necessary for the audit.
- Providing us with a written representation letter at the conclusion of the engagement.

Responsibilities of the Auditor

We are responsible for performing the audit in accordance with PCAOB standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management.

Fees

Our fees for these services will be [Amount/Hourly Rate], plus out-of-pocket expenses. This fee is based on the assumption that unexpected circumstances will not be encountered during the audit.

Reporting

We will issue a written report upon completion of our audit of the Plan's financial statements. Our report will be addressed to the Plan Administrator and the participants of the Plan. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph.

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

Sincerely,

[Accounting Firm Name]

[Partner Signature]

Acknowledged and Agreed:

For the [Plan Name]:

Signature: _____

Title: _____

Date: _____