

[Date]

[Plan Administrator Name]

[Plan Name]

[Company Address]

[City, State, Zip]

Dear [Plan Administrator Name],

We are pleased to confirm our understanding of the services we are to provide for [Plan Name] (the "Plan") for the year ended [Date].

Audit Objective

We will audit the financial statements of 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, and the related notes to the financial statements. Our audit will be conducted with the objective of expressing an opinion on the financial statements and the supplemental schedules required by the Employee Retirement Income Security Act of 1974 (ERISA).

Auditor Responsibilities

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. A full scope audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements, including the assessment of the risks of material misstatement.

Management Responsibilities

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. This includes the design, implementation, and maintenance of internal control relevant to the preparation of financial statements that are free from material misstatement. Management is also responsible for maintaining a current plan instrument and for the Plan's compliance with applicable provisions of ERISA and the Internal Revenue Code.

Scope of Audit

This is a full scope audit. We will perform audit procedures on all significant plan assets, liabilities, and transactions, including those held or certified by a qualified institution. We will

not be performing the audit under the ERISA Section 103(a)(3)(C) election (formerly known as a limited scope audit).

Supplemental Schedules

Our audit will include the supplemental schedules required by ERISA and Department of Labor (DOL) regulations. We will provide an "in relation to" opinion on these schedules based on our audit of the financial statements.

Fees and Timing

We estimate that our fees for these services will be [Amount]. This fee is based on the assumption that unexpected circumstances will not be encountered during the audit. The audit is scheduled to begin on [Date] and we expect to issue our report by [Date].

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 including our respective responsibilities.

Sincerely,

[Partner Name]

[Accounting Firm Name]

Accepted by:

Signature: _____

Title: _____

Date: _____