

[Date]

[Plan Administrator Name]

[Plan Name]

[Address]

[City, State, Zip Code]

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 [Fiscal Year End Date].

Objectives of the Audit

We will audit the financial statements of the Plan, which comprise the statement of financial status (or net assets available for benefits) and the related statement of changes in financial status for the year then ended. Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement and to issue an auditor's report.

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 (if applicable). 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 Plan Management

Plan management is responsible for:

- The preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- Maintaining internal controls relevant to the preparation of financial statements.
- Complying with the Employee Retirement Income Security Act of 1974 (ERISA).
- Providing us with access to all participants' records, plan documents, and financial data.

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

[Select one: Management has / has not] elected to have an audit performed in accordance with ERISA Section 103(a)(3)(C), which permits the auditor to rely on certification from a qualified institution regarding investment information.

Fees and Timing

We expect to begin our fieldwork on [Date] and issue our report by [Date]. Our fee for these services is estimated to be \$[Amount], plus out-of-pocket expenses.

Agreement

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,

[Your Firm Name]

[Partner Signature]

Accepted by:

Signature: _____

Title: _____

Date: _____