

[Date]

[Board of Trustees]
[Name of Multi-Employer Benefit Plan]
[Address]
[City, State, Zip Code]

Dear Board of Trustees:

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 [Name of Multi-Employer Benefit Plan] (the "Plan").

Audit Scope and Objective

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

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 (U.S. GAAP) and the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under 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) and ERISA. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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 of the financial statements, whether due to fraud or error.

Management and Trustee Responsibilities

The Plan's Trustees and management are 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 relevant to the preparation of financial statements.

- Compliance with the Plan's provisions and applicable laws and regulations (including ERISA and the Internal Revenue Code).
- Ensuring that participating employers provide accurate and timely contribution data and participant information.
- Making all financial records and related information available to us.

Multi-Employer Specific Procedures

As this is a multi-employer plan, our audit will include testing employer contributions and participant data. We may perform procedures at the Plan office or at the offices of selected participating employers to verify that contributions were made in accordance with collective bargaining agreements and Plan documents.

Reporting

At the conclusion of our audit, we will issue a written report addressed to the Board of Trustees and Participants of the Plan. We cannot provide assurance that an unmodified opinion will be expressed. If our opinion is other than unmodified, we will discuss the reasons with you in advance.

Fees

Our fees for these services are based on the time required by the individuals assigned to the engagement plus out-of-pocket expenses. Our fee for the audit of the [Year] financial statements is estimated to be \$[Amount].

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,

[Accounting Firm Name]

Acknowledged and Agreed:

For [Name of Multi-Employer Benefit Plan]:

Signature: _____

Title: [Trustee / Plan Administrator]

Date: _____