

[Date]

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

Dear [Name of Contact Person],

This letter confirms our understanding of the terms and objectives of our engagement to audit the financial statements of [Name of Plan] (the "Plan") for the year ended [Date].

1. Scope of Audit

We will audit the financial statements of the Plan, which comprise the statement of audited 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 also include the supplemental schedules required by the Employee Retirement Income Security Act of 1974 (ERISA) and Department of Labor (DOL) regulations.

2. Auditor Responsibilities

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).

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).

3. Management Responsibilities

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.
- Providing us with access to all participants, participating employers, and records relevant to the Plan.
- Ensuring the Plan remains in compliance with ERISA and IRS requirements.
- Maintaining records of all participating employers and verifying the accuracy of employer contributions.

4. Multiple-Employer Plan Specifics

As a Multiple-Employer Plan, management acknowledges responsibility for coordinating data collection from all participating employers. We will require access to payroll and census data from the participating employers selected for testing to verify eligibility, contributions, and benefit payments.

5. Reporting

We will issue a written report upon completion of our audit. Our report will be addressed to the Plan Administrator and the Board of Trustees. We cannot provide assurance that an unmodified opinion will be expressed.

6. Fees

Our fees for these services will be [Amount/Basis of Fee]. This fee is based on the assumption that records will be provided in an orderly fashion and that participating employers will respond timely to requests.

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

Sincerely,

[Firm Name]

[Partner Signature]

Acknowledged and Agreed:

For [Name of Plan]:

Signature: _____

Title: _____

Date: _____