

[Date]

[Plan Administrator Name]

[Plan Sponsor Name]

[Address]

[City, State, Zip]

Re: Audit of [Employee Benefit Plan Name] for the Short-Year Period from [Start Date] to [End Date]

Dear [Name],

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

Audit Objectives

We will audit the financial statements of the Plan, which comprise the statement of audited net assets available for benefits as of [End Date], and the related statement of changes in net assets available for benefits for the short-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 these financial statements are presented fairly, in all material respects, in conformity with [Accounting Framework, e.g., U.S. GAAP].

Auditor Responsibilities

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.

Management Responsibilities

Management is responsible for the preparation and fair presentation of these financial statements and for the design, implementation, and maintenance of internal control relevant to the preparation of financial statements. Management is also responsible for making all financial records and related information available to us.

Because this is a short-year audit resulting from [Reason, e.g., Plan Merger, Termination, or Change in Fiscal Year], management agrees to provide specific documentation regarding the timing of the short period and the status of plan assets during this transition.

Scope of Work

Our audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. It will also include evaluating the accounting principles used and significant estimates made by management.

We will also perform procedures to determine whether the Plan complied with the relevant provisions of the Employee Retirement Income Security Act of 1974 (ERISA) and Department of Labor (DOL) rules and regulations for reporting and disclosure.

Fees and Timing

Our fees for these services are estimated to be [Amount]. This fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. We expect to begin our fieldwork on [Date] and issue our report by [Date].

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 including our respective responsibilities.

Sincerely,

[Partner Name]
[Accounting Firm Name]

Accepted by:

Signature: _____
Title: _____
Date: _____