

[Date]

[Plan Administrator Name]

[Plan Name]

[Company Name]

[Address]

[City, State, Zip]

Dear [Plan Administrator Name],

Re: Engagement to Audit the Financial Statements of [Plan Name]

You have requested that we audit the financial statements of [Plan Name] (the "Plan"), which comprise the statements of net assets available for benefits as of [Year End 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 Objective

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 accordance with [Accounting Framework, e.g., U.S. GAAP].

Successor Auditor Responsibilities

As this is our first year auditing the Plan, our audit will include procedures regarding opening balances. We will request your authorization for us to review the prior auditor's workpapers. We will also perform audit procedures on the opening balances to ensure they are free of material misstatements that affect the current period's financial statements.

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 employee benefit plan audits established by the Department of Labor (DOL) under the Employee Retirement Income Security Act of 1974 (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.

Management Responsibilities

Management is responsible for:

1. The preparation and fair presentation of the financial statements.
2. The design, implementation, and maintenance of internal controls relevant to the Plan.
3. Providing us with access to all information of which management is aware that is relevant to the Plan.
4. Ensuring the Plan remains in compliance with ERISA and Internal Revenue Code requirements.

ERISA Section 103(a)(3)(C) Audit (If Applicable)

[Optional: Insert language here if management elects to have an ERISA Section 103(a)(3)(C) audit regarding certified investment information.]

Fees

Our fees for these services will be [Amount/Hourly Rate], plus out-of-pocket expenses. This fee estimate is based on the assumption that the prior auditor's records are available for review and that opening balances are documented adequately.

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,

[Accounting Firm Name]

Acknowledged and Agreed:

[Name of Plan Administrator/Authorized Signatory]

[Title]

[Date]