

[Date]

[Plan Administrator Name]

[Plan Name]

[Company Name]

[Address]

[City, State, Zip Code]

Re: Audit of the [Plan Name] for the period ending [Termination Date]

Dear [Plan Administrator Name],

This letter confirms our understanding of the terms and objectives of our engagement to audit the financial statements of the [Plan Name] (the "Plan") as of [Termination Date], which marks the final reporting period due to the termination of the Plan.

Audit Objective

The objective of our audit is the expression of an opinion as to whether the final financial statements present fairly, in all material respects, the net assets available for benefits and the changes in net assets available for benefits in accordance with accounting principles generally accepted in the United States of America (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 applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Plan Termination Specifics

As the Plan is terminating, our audit will include procedures to verify that:

- The Plan's liquidation basis of accounting is appropriately applied, if applicable.
- Distributions to participants and beneficiaries were made in accordance with Plan provisions and Internal Revenue Service (IRS) requirements.
- All assets have been properly valued and distributed or transferred.
- Final regulatory filings, including Form 5500, are consistent with the audited financial statements.

Management Responsibilities

Management is responsible for:

- The preparation and fair presentation of the final financial statements.
- The design, implementation, and maintenance of internal controls relevant to the termination process.
- Providing us with access to all Plan records, participant data, and correspondence with the IRS or Department of Labor regarding the termination.
- Ensuring that the Plan remains in compliance with ERISA and the Internal Revenue Code through the final distribution date.

Fees and Timeline

Our fees for these services are based on the time required by the individuals assigned to the engagement. We estimate the total fee to be [Amount]. This fee assumes that records will be provided in an orderly fashion and that no significant compliance issues are identified during the liquidation audit.

Reporting

At the conclusion of our audit, we will issue a written report addressed to the Plan Administrator and Participants. We will also provide a management letter if we identify significant deficiencies or material weaknesses in internal control.

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

Sincerely,

[Partner Name]

[Accounting Firm Name]

Acknowledged and Agreed:

For the [Plan Name]:

Signature: _____

Title: _____

Date: _____