

[Date]

[Client Name]

[Client Address]

[City, State, Zip Code]

Re: Agreed-Upon Procedures Engagement - [Name of Employee Benefit Plan]

Dear [Name of Plan Administrator],

This letter confirms our understanding of the terms and objectives of our engagement to provide services to [Name of Company/Plan Sponsor] regarding the [Name of Employee Benefit Plan] (the "Plan").

Objectives and Scope of Work

We will perform the procedures listed in the attached "Schedule of Procedures" to assist you in evaluating [state purpose, e.g., Plan compliance with Department of Labor regulations or participant data accuracy] for the period ending [Date].

This engagement will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures described in the attachment.

Reporting

At the conclusion of our engagement, we will issue a written report listing the procedures performed and our findings. Our report will include a statement that the service was not an audit or a review, and that we do not express an opinion or conclusion on the Plan's financial statements. If we perform additional procedures, other matters might come to our attention that would be reported to you.

Restriction on Use

Our report is intended solely for the information and use of [Name of Company] and [Name of Plan], and is not intended to be and should not be used by anyone other than these specified parties.

Management Responsibilities

Management is responsible for:

- The subject matter and the assertion that the subject matter is in accordance with the criteria.
- Providing us with access to all Plan records, documentation, and relevant personnel.

- Selecting the criteria and determining that the procedures are appropriate for your purposes.

Fees

Our fees for these services are estimated to be \$[Amount], plus out-of-pocket expenses. This estimate is based on the assumption that records will be provided in a timely manner and in an organized format.

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

Sincerely,

[Firm Name]

[Partner Signature]

Accepted by:

Signature: _____

Title: _____

Date: _____