

[Date]

[Plan Administrator Name]

[Plan Name]

[Company Name]

[Address]

[City, State, Zip Code]

Dear [Plan Administrator Name],

The purpose of this letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide for [Plan Name] (the "Plan") for the year ended [Year End Date].

Audit Objective

We will audit the financial statements of the Plan, which comprise the statement 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.

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, issued by the Comptroller General of the United States [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 in accordance with accounting principles generally accepted in the United States of America. This includes the design, implementation, and maintenance of internal control relevant to the preparation of financial statements, and for providing us with access to all information of which management is aware that is relevant to the audit.

ERISA Section 103(a)(3)(C) Audit [Optional]

As agreed, we will perform an audit pursuant to ERISA Section 103(a)(3)(C). We will not perform any auditing procedures with respect to investment information certified by a qualified institution (bank or insurance carrier), other than comparing that information to the financial statements and disclosures.

Fees

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.

Signatures

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.

Sincerely,

[Firm Name]

Accepted and Agreed:

By: _____

Title: [Plan Administrator/Trustee]

Date: _____