

[Date]

[Predecessor Auditor Name]

[Predecessor Firm Name]

[Address]

[City, State, Zip Code]

RE: Inquiry Regarding the Audit of [Name of Employee Benefit Plan]

Dear [Contact Person Name],

We have been engaged to audit the financial statements of the [Plan Name] (the "Plan") as of and for the period ending [Date]. We understand that you previously audited the Plan's financial statements for the period ended [Prior Year Date].

In accordance with professional standards, we are making inquiries to obtain information that may be relevant to our acceptance of this engagement and the planning of our audit. Please provide information regarding the following:

- Facts that might bear on the integrity of Plan management or the Plan Sponsor.
- Disagreements with management as to accounting principles, auditing procedures, or other similarly significant matters.
- Communications to those charged with governance regarding fraud and noncompliance with laws or regulations by the Plan.
- Communications to those charged with governance regarding significant deficiencies and material weaknesses in internal control.
- Your understanding of the reasons for the change in auditors.

Furthermore, we request permission to review your audit documentation for the period mentioned above. We are particularly interested in documentation related to opening balances, participant data testing, employer contributions, and benefit payments.

The Plan Administrator has authorized you to respond fully to our inquiries. A copy of that authorization is enclosed.

Please contact us at your earliest convenience to schedule a time to review the workpapers or to provide the requested information.

Sincerely,

[Signature]

[Your Name]

[Your Firm Name]

Enclosure: Authorization Letter from Plan Administrator