

U.S. Department of Labor

Employee Benefits Security Administration  
1000 S. Pine Island Road  
Suite 100  
Plantation, Florida 33324  
Phone: (954) 424-4022  
Telefax: (954) 424-0548



December 3, 2010

[Redacted]

Dear [Redacted]

The Employee Benefits Security Administration of the U. S. Department of Labor has been delegated the authority under Section 504 of the Employee Retirement Income Security Act of 1974 (ERISA) to make periodic investigations of employee benefit plans to determine whether such plans are conforming with the provisions of Title I of the Act, or any regulations or orders thereunder.

This office has scheduled an ERISA examination of the [Redacted], 401(k) Plan (the Plan) as indicated below:

Appointment Date: Monday, January 24, 2010  
Time: 1:00pm  
Audit Period: January 1, 2008 to present  
Location: Your office

In order to facilitate the audit of the Plan, please make the records described on page 2 available on the scheduled date of examination. If you have any questions regarding the examination, please call me at (954) 640-1250. Your cooperation in this matter is greatly appreciated.

Sincerely,

ROBERTO L. GARAY  
Investigator

PLEASE PROVIDE THE FOLLOWING ITEMS FOR REVIEW:

1. Trustee, Administrative Committee and/or Pension Committee meeting minutes, from January 1, 2008 to present.
2. Correspondence, memorandums and notes relating to the administration and funding of the Plan and investment of the Plan's assets.
3. Schedule of investments held by the Plan, along with documents sufficient to show acquisition date, acquisition price, person from whom each investment was acquired, all appraisals of each investment, disposal date, disposal proceeds, person to whom each investment was disposed.
4. Books of Original Entry to include the General Ledger, Cash Receipts and Disbursements Journal, General Journals, Check Registers, etc. Also, the Plan's bank statements, together with canceled checks, wire transfer notices and deposit notices.
5. Payroll records disclosing employee contributions/withholdings, together with the employer's canceled checks/wire transfer notices and the Plan's deposit slips/credit notices evidencing remittance and deposits of employee contributions.
6. If applicable, insurance contracts, investment management contracts, investment advisor contracts, property management contracts and administrative contracts.
7. Party-in-interest transactions records.
8. Schedule of the Plan's expenses and expenses related to the Plan's investments together with invoices associated with such expenses.

To facilitate our investigation while minimizing any inconvenience our investigation may cause you, please have available copies of the following records that may be retained for our files:

1. Current I.R.S. Determination Letter for the qualified status of the Plan.
2. Complete copy of Fidelity (Fraud and Dishonesty) Bond.
3. Summary Plan Description
4. Summary Annual Reports as distributed to plan participants for the plan years ending 12/31/2008 through the present.
5. Annual Return/Report Form 5500, and related financial statements the plan years ending 12/31/2008 through the present.
6. List of all persons or entities known to be fiduciaries and/or parties-in-interest to the Plan.
7. Plan Documents and Trust Instruments, including all amendments for the Plan (Adoption Agreement).
8. Fiduciary Liability Insurance Policy.
9. Copies of all documents and correspondence relating to the current status of the Plan.
10. If any employee contributions have not been remitted to the Plan's trust, copies of all documents and correspondence relating to unremitted employee contributions.
11. Copies of all documents and correspondence relating to the failure or refusal to pay benefits. Such copies shall include documents and correspondence received from Plan participants and beneficiaries.