

October 3, 2012

ABC Electric
123 Street
Martinez, CA 94553
Attn: Payroll Manager

Re: Payroll Audit for Contra Costa County IBEW
Local 302 Trust Fund

Dear Sir or Madam:

We have been engaged by the Board of Trustees of the above captioned plans to perform an examination of the payroll records of contributing employers.

As you may know, well managed benefit funds conduct periodic inspections of pertinent employer records and contributions. These inspections not only verify the accuracy of the contributions, but also furnish an opportunity to clear up any misunderstandings which may exist in connection with the basis for the contributions. Accordingly, the Trustees have conducted a program to verify the correctness of payments made to the Plans by contributing employers. This decision is in accordance with the provisions of the Trust Agreement.

Your company has been selected for an audit of your payroll records to be done by a representative of this firm. In order to facilitate the audit, we will require the following records for the period of January 1, 2011 through December 31, 2011.

1. Weekly payroll journals containing hours and wages paid
2. Individual earnings records
3. Employers quarterly federal and state payroll tax returns and annual earnings reports (Forms W-2 and W-3)
4. Workers compensation reports
5. All pertinent personnel file information

6. Employer copies of monthly contributions reports to all fringe benefit funds to which you contribute
7. Cash disbursement journal
8. Other journals and records, as necessary.

Your office will be contacted by a representative of this firm to set a mutually convenient date on which an audit of your payroll records can be conducted.

Thank you for your cooperation.

Sincerely,

MILLER, KAPLAN, ARASE & CO., LLP

James L. Capers

JLC:sgb