

U.S. Department of Labor

Employee Benefits Security Administration
200 West Adams Street, Suite 1600
Chicago, Illinois 60606
Phone: (312) 353-0900
Fax: (312) 353-102



Executive Vice President

Re:

Dear Mr. _____ :

This letter confirms our conversation on Monday, August 18, 2014. This Office has certain responsibilities for the administration and enforcement of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"). Title I establishes standards governing the operation of employee benefit plans such as the above-captioned plan (the "Plan"). The general purpose of our investigation is to determine compliance with the provisions of Title I. Investigative authority is vested in the Secretary of Labor by § 504 of ERISA, 29 U.S.C. § 1134, which states in part: "The Secretary shall have the power, in order to determine whether any person has violated or is about to violate any provision of this title or any regulation or order thereunder...to make an investigation, and in connection therewith to require the submission of reports, books, and records, and the filing of data in support of any information required....".

As part of our continuing audit and review program, this Office will be conducting a review of the Plan. Arrangements should be made to have copies of the following documents sent to my attention by **September 29, 2014**. Documents may be delivered in an electronic format. As agreed upon, an on-site review and interviews of Plan officials will take place during the week of **November 11, 2014 at 9:00 am**. We will also advise you if it will be necessary to provide additional documents.

Please send copies of the following documents effective during the period of **January 1, 2011 through the present ("review period")**, unless otherwise indicated.

1. Signed originals of the Plan Document, Trust Agreement, and all amendments thereto;
2. All documents relating to the establishment and existence of the Plan;
3. Current Summary Plan Description or Summaries of Material Modification;
4. Summary Annual Reports;

5. Most recent IRS letter of qualification determination;
6. Current Fidelity Bond Policy, including all endorsements and riders;
7. Current Fiduciary Insurance Policy, including all endorsements and riders;
8. Annual Reports (Form 5500 series) and any associated financial statements/schedules, accountant's opinions and/or management letters;
9. Current detailed listing of assets owned by the Plan;
10. Organizational chart with officers and owners of Wisconsin;
11. Current and detailed listing of all employers participating in the Plan;
12. Documents regarding Plan policies and/or procedures;
13. Minutes from Trustees and/or Administrative Committee meetings;
14. If the Plan's fiduciary, sponsor, or other related entity or employee provides services to the Plan for compensation:
 - a. Documentation regarding the selection, appointment, and monitoring of the party providing the services to the Plan;
 - b. Agreements or contracts related to the services provided;
 - c. Documentation of any analysis conducted related to the services provided to the Plan;
 - d. Documentation of all compensation received by the party related to the service provided to the Plan;
 - e. Documentation of the party's direct expenses to provide the services to the Plan;
15. For any parties providing services to the Plan other than those described in item 14 above:
 - a. Documentation regarding the selection, appointment and monitoring of the service provider;
 - b. Agreements or contracts between and/or among the service providers, the Plan and the Plan's sponsor, and all amendments to such agreements;
 - c. Documentation regarding compensation paid to the service providers;
16. Documents received from the Plan's service providers relating to the service providers disclosure of services, fiduciary status, compensation, and investments;

17. Documentation utilized to bill participating employers and the Plan Sponsor, including, but not limited to, invoices and correspondence;
18. Documentation regarding any ERISA individual prohibited transaction exemptions that have been applied for;
19. Payroll registers/reports detailing deductions from employees' salaries for contributions to the Plan for the period January 1, 2011 through present;
20. Canceled checks (front and back) and/or wire transfers which verify the deposit of employee contributions made by the Plan sponsor to the Plan for the period January 1, 2011 through Present;
21. Correspondence between the Plan's custodian/trustee and the Plan sponsor relating to any late contribution remittances to the Plan;
22. Documentation regarding employer contributions from the participating employers and/or Plan sponsor;
23. If the Plan has participant loans – Documentation relating to participant loans, including but not limited to, the Plan's participant loan policy, a listing of all outstanding loans and amounts, and identification of any default loans. For any outstanding loans, please provide the loan applications, agreements, promissory notes, payment records, and participant account balances at the time of the loan issuance;
24. If the Plan has loans to parties other than participants – Documentation relating to loans, including but not limited to, the Plan's loan policy, a listing of all outstanding loans issued or participated in by the Plan since January 1, 2011 (including any which have been repaid), loan applications, due diligence reports, credit reports, appraisals, loan agreements, promissory notes, participations, amortization schedules, payment records, and current loan balances; and
25. The most recent individual benefit statement distributed to participants.

Please have copies of items 1 through 11, and 18 through 22 available at the commencement of the review for retention in our files. I will advise you if it will be necessary to have other items copied for retention in our files.

If you should have any questions regarding this matter, please feel free to contact me at (312) 886-0578. Thank you for your anticipated cooperation.

Sincerely,

Paul J. Lee
Investigator
Chicago Regional Office
Employee Benefits Security Administration