



**CERTIFIED MAIL, RETURN RECEIPT REQUESTED**

FEB 15 2012

[REDACTED]  
Plan Administrator  
[REDACTED]

Saint Louis, MO 63141-6362

RE: Plan Name: [REDACTED]  
EIN/PN: [REDACTED]  
Plan Year Ended: December 31, 2010  
Form Number: 5500  
Case Number: [REDACTED]

Dear Plan Administrator:

The Employee Benefits Security Administration (EBSA), U.S. Department of Labor (Department), is involved in an ongoing program to ensure that employee benefit plans covered under the Employee Retirement Income Security Act of 1974 (ERISA) satisfy applicable reporting and disclosure requirements. A key component of ERISA's reporting and disclosure requirements is the plan's annual audit that is performed by an independent qualified public accountant (IQPA). Title I of ERISA establishes standards governing the operation and management of employee benefit plans and entities providing services to such. The Office of the Chief Accountant has certain responsibilities for the administration and enforcement of Title I of ERISA.

ERISA Section 103(a)(3)(A) and Department of Labor regulation 29 CFR 2520.103 requires the administrator of an employee benefit plan to engage, on behalf of all plan participants, an IQPA to conduct an audit of the financial statements and certain required schedules of the plan, in accordance with generally accepted auditing standards (GAAS), to determine whether the financial statements and required schedules are prepared in accordance with generally accepted accounting principles (GAAP) and Department of Labor regulations. The Department is responsible for ensuring that the level and quality of audit work satisfy both professional and regulatory standards and requirements.

ERISA Section 107 requires that any person subject to a requirement to file any reports or to certify any information shall maintain sufficient detail records concerning the matters upon which disclosure is required to permit examination and verification thereof for a period of six (6) years.

ERISA Section 504 provides the authority to investigate and require the submission of any information "in order to determine whether any person has violated or is about to violate any provision of Title I or any regulation or order thereunder." Accordingly, this Office has selected the above-referenced plan for a review of the audit workpapers pursuant to ERISA Section 504.

Potential Enforcement Actions

Pursuant to Section 104(a)(5) and 502(c)(2) of ERISA, an annual report which is rejected under Section 104(a)(4) for a failure to provide material information will be treated as a failure to file an annual report unless a revised report satisfactory to the Department is filed within 45-days of the date of the issuance of a Notice of Rejection. In such a case, the Secretary may bring a civil action or take any other action authorized by Title I of ERISA, including assessment of a civil penalty of up to \$1,100 per day from the date on which the annual report was due (determined without regard to any extension for filing).

Action to be Taken by You

The Department hereby requests **copies of any and all** audit workpapers and other documents within your independent auditor's possession, custody, or control that support the audit report on the financial statements for the 2010 plan year. Applicable documents include all workpapers prepared, including those deemed proprietary in nature, in support of the audit referenced above. Such workpapers include, but are not limited to, workpapers documenting the work performed, audit programs, correspondence, permanent file documentation, reviews of internal controls, etc. If any workpapers are included with an audit of the plan sponsor, then those workpapers should also be copied and made available for review.

*To protect employee sensitive information from disclosure, please ensure that any audit workpapers do not contain employee social security numbers.*

In order to avoid the rejection and potential penalty by the Department of your plan's 2010 Form 5500 Annual Report filing, within **15 days** of this letter, please have your independent auditor remit copies of the above requested workpapers to the following address.

Via Mail

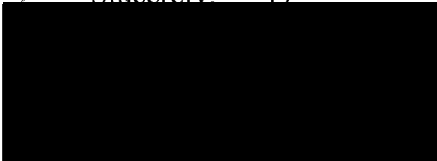
Via Private Delivery Service

U.S. Department of Labor  
Office of the Chief Accountant  
200 Constitution Avenue, N.W.  
Suite 400  
Washington, DC 20210

U.S. Department of Labor  
Office of the Chief Accountant  
122 C Street, N.W.  
Suite 400  
Washington, DC 20001-2109

Should you or your independent auditor have any questions concerning this matter, please contact me at (202) 693-8384. Your cooperation is greatly appreciated.

Sincerely



Auditor