[ON YOUR COMPANY’S LETTERHEAD]

DATE \_\_, 201\_

**VIA CERTIFIED MAIL, RETURN RECEIPT REQUESTED**

|  |  |
| --- | --- |
| Mr. (name of correct administrator)  Fund Administrator (name of Fund)  (address of Fund) |  |

Re: (COMPANY NAME) Estimate of Withdrawal Liability

Dear Mr. (last name of administrator or to whom it may concern):

(Name of the COMPANY) (the "Company") is a contributing employer to the (Name of the Pension Plan) (“Fund”). Our auditors have requested that we identify, for financial statement purposes, any potential withdrawal liability assessable to the Company by the Fund.

Therefore, we are requesting that the Fund provide to us an estimate of the Company's potential withdrawal liability, if any, as of this date. Please also provide us with a statement showing how the amount of withdrawal liability was calculated and the actuarial assumptions and methods used and a copy of any rules or regulations relied upon by the Fund in calculating withdrawal liability.

In the alternative, if the Fund charges a fee for calculating the estimated withdrawal liability, please let us know how much and send a copy of the most current withdrawal liability worksheet.

It is also our position that the Company is conducting business within the entertainment industry and it is our understanding that the Fund may have adopted the special withdrawal liability rules related to the entertainment industry. Please send us a copy of the Fund’s withdrawal liability policy (or rules) and confirm whether the Fund has adopted the building and construction industry exemption.

We would appreciate your immediate attention to this matter. If you have any questions, please do not hesitate to contact me.

Very truly yours,