

[Date]

[Applicant Name]

[Applicant Title]

[Plan Name]

[Address]

[City, State, Zip Code]

RE: Voluntary Fiduciary Correction Program (VFCP)

Applicant: [Name of Applicant]

Plan Name: [Full Name of Plan]

Plan Number: [PN]

Control Number: [Case Number assigned by EBSA]

Dear [Applicant Name]:

The Department of Labor, Employee Benefits Security Administration (EBSA), has received your application under the Voluntary Fiduciary Correction Program (VFCP). We have reviewed your application and the supporting documentation regarding the following transaction(s):

**Description of Transaction:** [Insert description of the breach and correction, e.g., delinquent participant contributions for the period of Date to Date].

Based on the information and representations you provided, it appears that you have met the requirements of the VFCP for the transaction(s) described above. Accordingly, EBSA will not conduct a civil investigation under Title I of the Employee Retirement Income Security Act of 1974 (ERISA) with respect to these specific transactions, nor will it assess civil penalties under ERISA Section 502(l) or 502(i).

Please be advised that this compliance letter is conditioned upon the accuracy of the information provided in your application. This letter applies only to the specific transactions identified above and does not provide relief for any other potential violations of ERISA. Furthermore, this letter does not bind any other government agency, including the Internal Revenue Service, regarding any tax consequences that may arise from these transactions.

This letter is a final determination by the Department of Labor regarding the specified transactions under the VFCP.

Sincerely,

[Name of Regional Director]

Regional Director

Employee Benefits Security Administration