



Fund

American Federation
of Musicians &
Employers' Pension Fund

One Penn Plaza - Suite 3115
New York, NY 10119
(212) 284-1200
Fax (212) 284-1300

July 19, 2010

Mr. George Landis
Richardson Symphony Orchestra
2100 North Collins Boulevard, Suite 310
Richardson, TX 75080

Dear Mr. Landis:

Pursuant to the terms of the Agreement and Declaration of Trust (the "Trust") of the American Federation of Musicians' and Employers Pension Fund (the "Fund"), the Fund is entitled to conduct a complete audit of the books and records of the Richardson Symphony (the "Symphony"). Rather than conducting a complete audit at this time, the Fund would like to review only the payroll-related filings of the Symphony. This review will cover the period starting January 1, 2007 and ending June 30, 2010.

The Fund would like to complete our review prior to August 31, 2010. Accordingly, please deliver, to me at the address shown above, copies of the documents identified below **no later than July 29, 2010**. If you prefer to e-mail electronic document copies, please send them to wлубking@afmepf.org.

The following documentation is requested with respect to all musicians covered under the collective bargaining agreement with AFM Local 72-147:

1. For all wages reported to the IRS on Form W-2
 - A. a copy of the Symphony's Form W-3 filings for 2007, 2008 and 2009, *plus*
 - B. Either of the following:
 - (1.) A listing of Forms W-2 issued in 2007, 2008 and 2009 including for each recipient their First and Last name, the last 4 digits of their SSN and the wage amounts shown in both boxes XX and XX and a statement that the listing is a true and accurate record of the Forms W-2 issued each year. The total of this list should equal the total of the wages shown on the Form W-3 for that year. As part of our review procedures we may ask you for copies of the actual Forms W-2 of a random sample from the list you provide, *or*
 - (2.) A copy (paper or electronic) of all Forms W-2 issued in 2007, 2008 and 2009, and a statement that the copies are a true and accurate record of the Forms W-2 issued each year.
2. For all payments reported to the IRS on form 1099
 - A. a copy of the Symphony's 1096 filings for 2007, 2008, and 2009, *plus*
 - B. Either of the following:
 - (1.) A listing of Forms 1099 issued in 2007, 2008 and 2009 including for each recipient their First and Last name, the last 4 digits of their SSN and the amounts shown in box XX and a statement that the listing is a true and accurate record of the Forms 1099 issued each year. The total of this list should equal the total of the payments shown on the Form 1096 for that year. As part of our review procedures

Richardson Symphony 013691





Fund

we will ask you for copies of the actual Forms 1099 of a random sample from the list you provide, *or*

(2.) A copy (paper or electronic) of all the Forms 1099 issued in 2007, 2008 and 2009 and a statement that the copies are a true and accurate record of the Forms 1099 issued each year.

3. Copies of the Symphony's quarterly 941 tax filings for the period January 1, 2007 to July 31, 2010
4. Copies of the Symphony's quarterly State Unemployment tax filings for the period January 1, 2007 to July 31, 2010

Our review procedures may raise questions that require us to request additional documents and records from you. The Fund is not waiving its right to a complete audit for this period and may use the findings of the review to determine if a complete audit will be conducted. We anticipate your cooperation in this matter and thank you in advance for your assistance.

We understand that the Symphony intends to end its participation in the Fund as of August 31, 2010. Federal law requires all withdrawing employers to pay withdrawal liability to the Fund, and you should expect to receive your assessment of withdrawal liability shortly after August 31, 2010. While the Fund has not yet calculated the amount of the Symphony's withdrawal liability, we expect it to be in excess of \$99,000 less any allowable deductibles.

If you have any questions or need more information, please call me at 212-284-1314.

Sincerely,

William J. Luebking
Director of Finance

Cc: Ray Hair, President Local 65-699
Maureen Kilkelly, Fund Executive Director