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(1911 - 1989)

August 26, 2010

By E-mail

Mr. George Landis
President/Executive Director
Richardson Symphony Orchestra
2100 North Collins Boulevard
Suite 310
Richardson, Texas 75080-2681

**Re: American Federation of Musicians and Employers'
Pension Fund**

Dear Mr. Landis:

We are legal co-counsel to the American Federation of Musicians and Employers' Pension Fund (the "Fund"). The Fund's Finance Director, William Luebking, asked me to write to you concerning the Fund's efforts to audit the Richardson Symphony Orchestra (the "Orchestra").

As you know, Mr. Luebking wrote to you on July 19, 2010 offering to conduct a limited-scope "desk audit" of the Orchestra, which would avoid the burden to the Orchestra of a full audit on your premises but instead simply entail sending the Fund specified payroll documentation. (Of course, as Mr. Luebking noted in his letter, depending on the findings of the limited-scope audit the Fund may require additional information or may need to conduct a full audit.)

In your response, you agreed to permit the Fund to examine the Orchestra's records but asked that the examination be conducted at your

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office, and requested that Mr. Luebking contact Scot Wilkinson in your office to arrange for a time for the examination.

Mr. Wilkinson has now advised the Fund that the examination may proceed only if specific personal information about the individual who will be conducting the examination is provided to the Orchestra, including address, phone number, date of birth, and social security number, so that the Orchestra can run a "background check" on this individual. He has also stated that the Fund has "no rights" to look at the requested documents. I am attaching a copy of his email for your reference.

Mr. Wilkinson's statement concerning the Fund's audit rights is incorrect. It is well established by the U.S. Supreme Court, as well as under the governing trust agreement, that the Fund is entitled to conduct audits of payroll records of contributing employers to determine if they have satisfied their contribution obligation. *See, e.g., Central States Pension Fund v. Central Transport, Inc.*, 472 U.S. 559 (1985) (employer that participates in a multiemployer pension plan must allow the plan to conduct an audit of the employer's records, including as to employees who the employer claimed were not plan participants); Agreement and Declaration of Trust Establishing the American Federation of Musicians and Employers' Pension Fund, Section 9.9 (authorizing periodic audits of participating employers and including a detailed list of the items that may be reviewed in such audits).

Further, nothing in the law or the trust agreement provides that the Fund's right to conduct an audit may be conditioned on its provision of personal information about the individuals employed to conduct the examination. The Fund recognizes the confidential nature of the documentation that it wishes to review, and we would be happy to provide you with a confidentiality agreement if you so request. However, we must insist that the requested audit move forward in a timely manner without the personal information that Mr. Wilkinson has requested.

We would appreciate your prompt confirmation that the Fund can move forward with its proposed audit. While it is now too late to maintain the originally scheduled commencement date of September 1, we would like to reschedule the audit as soon as possible thereafter so that it can be completed by the end of September.

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Thank you very much for your attention to this matter.

Sincerely yours,


Anne Mayerson

enclosure

cc: Nicole Siniscalchi
Will Luebking
Ray Hair

-----Original Message-----

From: swilkinson@richardsonsymphony.org [mailto:swilkinson@richardsonsymphony.org]
Sent: Friday, August 20, 2010 5:15 PM
To: Nicole Siniscalchi; Nicole Siniscalchi; glandis@richardsonsymphony.org;
swilkinson@richardsonsymphony.org
Subject: RE: Payroll Audit

Hello:

I am out of the office today.

The dates of September 1 and 2, 2010 will not conflict with my schedule.

However...I will need the name of the person and their title coming to the office to look at the documents as requested...as well as...address, phone number, date of birth and social security number of said person.

We will run a background check on that person...and if there are no questions on our part...we will call you back and talk about dates and time to review requested documents.

The items you have requested to look at are "case sensitive" and are IRS documents and these documents are for the IRS and the contract laborers. As far as I deem...you have no "rights" to look at these documents...you are an outside entity. Confidentiality and privacy for all our contract laborers are a serious concern.

As performed...the RSO, Inc. has always included all payroll sheets with each check sent to the Pension for all work performed.

I look forward to hearing from you and the person's, title, address, phone number, date of birth and social security number so we can initiate our back ground search to begin this process.

Sincerely yours,

Scot Wilkinson
swilkinson@richardsonsymphony.org