## U.S. Department of Labor

Employee Benefits Security Administration Washington, D.C. 20210



## DEC 0 2 2016

Plan Administrator La. Carpenters Pension Fund Attn: Mr. J. Youngdahl 8875 Greenwell Springs Rd. Baton Rouge, LA 70814

RE:

Plan Name:

EIN/PN:

Plan Year Ended:

Form Number:

Case Number:

La. Carpenters Pension Fund

51-0163535/001

December 31, 2015

5500

16-0041A

## Dear Plan Administrator:

The U.S. Department of Labor ("Department") has completed its limited review of the audit workpapers submitted by the Plan's independent qualified public accountant (IQPA), Needles & Assoc., in response to the Department's Notice dated September 23, 2016. The audit workpapers were prepared by the IQPA in support of its opinion on the above Plan's financial statements. Based upon our review of the limited audit workpapers provided to us, nothing came to our attention that would warrant further action at this time.

Please be aware that the Department is not precluded from taking any further action on issues under the Employee Retirement Income Security Act of 1974, as amended, surrounding your duties and obligations as the Plan Administrator.

If you have any questions, please feel free to contact Mr. Wm. H. Bailey, Sr. Auditor, at 202-693-8372. (This is not a toll-free number.)

Sincerely,

Michael E. Auerbach

Chief, Division of Accounting Services

cc:

Needles & Assoc.

Attn: Mr. Kurt D. Needles, CPA, President

350 Interlocken Blvd; Ste. 360

Broomfield, CO 80021

DEC 1 0 2016

Needles & Associates, LLC

क्या में केटी हैं के उस्ता का नहीं कर

Purchlemid and antin izanterangesta 61 Mishon to A. U. a.M. 1991A

1. 经工作公司 自己对抗量增多的不包含

Filling was nobiel

tagent reds :MAWHE

the entition Yangis

n Jan Ware 5

build solvant action at David STRUCTURE STRUCTURE Dalus of Ephylanochill 0033

## วที่อได้และเมื่อนี้ ก็การเรื่องให้เหมื

Toda a verived belieff kil begårning und ("moderngorf") mele. He absorbegst 1.89 h., a the will be a solution as it is a manifer of the control of the co (1992) - North S.E. Correll, in Casachas to have removed a little and Superior 1880 o el concelliano del consequenció de la lación de berra fregues y desta accese el alta el la conce and story the second street and appeared to the street the street in the street will be seen. e cumit quarrane labore e arce medicada no e con colad qui citori que est budi voraç e cui angle es us il nio, is e seus

. . . .

Andrews to APPA to the virginal acrossit encircled the virginal estimation comes nope manisales a MT oil na carrest, pieto kep ktitok and pathimores.

to realize A of the Ham World common of well betteried, her also up the effect of the Cineform confedential and delicating the

ใกรส่ออกของ N.อีปที่ออสโอลาที่ Epipor antique via telepinatione

Cookin A sollor ( trable. File ATO and Law Corners life has COR Last portfil histocknown bet 1900/00 Milharda -

GHT PROS

-8103 0 r 33g

The Africa Adamend