

7. Email of March 13, 2007 from Dahlstrom to Merryman;
8. Correspondence of April 5, 2007 from Dahlstrom to Board Members;
9. Correspondence of April 10, 2007 from Dahlstrom to Township Board;
10. Resolution regarding contributions to 401a Plan of April 10, 2007;
11. Correspondence of April 20, 2007 from Merryman to Martin;
12. Published synopsis of Board meeting of May 1, 2007;
13. Correspondence of May 16, 2007, from Williams to Martin;
14. Correspondence of July 16, 2007, LeBlanc to Attorney Otis;
15. Email of June 27, 2007, Wilbrink to Attorney Otis;
16. Minutes of Board meetings;
  - a. December 20, 2005;
  - b. January 3, 2006;
  - c. March 7, 2006;
  - d. April 18, 2006;
  - e. May 9, 2006;
  - f. June 6, 2006;
  - g. March 6, 2007;
  - h. April 10, 2007;
17. Spreadsheets relating to annual payroll contributions and deductions;
18. MTA Social Security Chart
19. Section 210, Social Security Plan and Agreement, Williamston Township
20. Williamstown Township Governmental Non-Erisa Retirement Plan

In conducting our review, we have interviewed the following persons:

1. Ms. Mickey Martin, Township Supervisor, July 12, 2007;
2. Ms. Cindy Davis, former Township Clerk, August 23, 2007;
3. Mr. Rick Williams, Township Trustee, June 26, 2007;
4. Mr. Thomas DeClercq, Detective Sergeant, Michigan State Police, May 30, 2007;
5. Ms. Dorothy Sue Merryman, Pension Administration Manager, Burnham & Flower Group, Inc., July 5, 2007;

We understand the scope of our representation to include: (1) A determination of whether there was an open, ongoing investigation by the Michigan State Police regarding "irregularities" in the Section 401a Plan, as reflected in the May 1, 2007 synopsis of the Board meeting of that date; and (2) Whether there was embezzlement or insurance fraud with regard to the administration of the Section