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January 29, 2018

By Email

Brian M. Hudson
Vice-President and Senior Counsel
Marriott International, Inc.
Corporate Headquarters
10400 Fernwood Road
Bethesda, MD 20817

Dear Mr. Hudson:

On behalf of the Board of Trustees of the UNITE HERE Local 25 and Hotel Association of Washington D.C. Pension Fund, UNITE HERE Local 25 and Hotel Association of Washington D.C. Group Legal Services Fund, UNITE HERE Local 25 and Hotel Association of Washington D.C. Health and Welfare Fund, and the Hospitality Industry 401(k) Fund (collectively, the "Funds"), I am responding to your January 16, 2018 letter to Carl Macomber of Calibre CPA Group, PLLC, the Funds' audit firm, with respect to the information requested by Calibre to complete its audit on behalf of the Funds for the period January 1, 2014 through December 31, 2016.

The Funds' auditors have advised that your statement that "we do not generally provide copies of a complete employee roster" with respect to past audits by the Funds is factually incorrect. In any event, regardless of the employer's past practice or general policy, the Funds are entitled to the requested information under the governing Trust Agreements, which provide that the Funds may "make an inspection or audit of the Employer's payroll and employment records, or any other records, to attest to the accuracy of the contributions being made by the Employer." UNITE HERE Local 25 and Hotel Association of Washington, D.C. Pension Trust Agreement, Article V(E). Calibre has requested the records at issue here to ensure that contributions made to the Funds are complete and accurate.

Please note that the Policy and Procedures for Collection of Delinquent Contributions ("Collection Policy") for each Fund provides that the employer may be charged with the costs of the audit where the employer fails to provide any of the following records:

- monthly, quarterly and annual payroll registers for the entire company or location as directed by the auditor (not just for employees covered by collective bargaining agreements);
- governmental payroll tax returns such as IRS Form 941s, IRS Forms W-2 and W-3, IRS Form 1099s (misc.)/1096, and annual and federal and state unemployment returns;
- banquet event orders or function sheets for each event identifying each employee who worked the event;
- employee master list (company-wide or location-wide as directed by the auditor) summary by year, showing name, social security number and job description;
- annual payroll reconciliation of company-wide or location-wide gross wages between employee payroll registers and IRS Form 941s and/or W-2s/W-3s;
- total number of employees per year (i.e., the number of W-2s issued each year); and
- accounts payable/cash disbursement journals, purchase journals, wire transfers, journal entries, and other documents showing pensionable work not otherwise reported on a Form W-2 or Form 1099.

A copy of the Pension Fund's Collection Policy is attached for your information.

You note in your letter that you will require a nondisclosure agreement to provide some of the requested information. Although no such nondisclosure agreement is required as a prerequisite to conduct an audit under the terms of the Fund's governing documents, Calibre is nonetheless prepared to enter into such an agreement in the interest of resolving this matter without further delay. A non-disclosure agreement executed by Calibre is attached. Please return a countersigned copy of the agreement to me.

Please make arrangements with Calibre to provide all requested documentation no later than February 12, 2018. If this matter is not resolved by that date, this matter will be referred to Funds' collection counsel.

Sincerely yours,

Anne Mayerson

Enclosures

cc: Carl Macomber, Calibre CPA