

To the Board of Trustees  
Whitworth University Retirement Plan and  
Emeriti Retiree Health Plan for Whitworth University  
Spokane, Washington

Thank you for using Baker Tilly Virchow Krause, LLP as your auditor.

We have completed DOL limited-scope audits of the financial statements of the Whitworth University Retirement Plan and Emeriti Retiree Health Plan for Whitworth University (the "Plans") for the year ended December 31, 2016, and have issued our report thereon dated July 25, 2017. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3 to those financial statements. Because of the significance of the information that we did not audit, we are unable to, and have not, expressed an opinion on those financial statements and schedules taken as a whole. This letter presents communications required by our professional standards.

*Our Responsibility under Auditing Standards Generally Accepted in the United States of America*

As communicated in our engagement letters dated February 22, 2017, our responsibility, as described by professional standards, is to conduct our audits in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) except that, as permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and as instructed by Plans management, we did not perform any auditing procedures with respect to information prepared and certified to by the Custodian or Insurance Company, as applicable, in accordance with DOL Regulation 2520.103-5, other than comparing the information with the related information included in the financial statements and supplemental schedules. Because of the significance of the information that we did not audit, we did not express an opinion on the financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified to by the the Custodian or Insurance Company, as applicable, were audited by us in accordance with U.S. GAAS, and were subjected to tests of the plan's accounting records and other procedures we considered necessary to enable us to express an opinion that they are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

*Other Information in Documents Containing Audited Financial Statements*

We are not aware of any documents prepared by management, other than the Forms 5500, which contain our reports on the audited financial statements of Whitworth University Retirement Plan. Our responsibility for this information does not extend beyond the financial information identified in the report. We do not have an obligation to perform any procedures to corroborate other information contained in the Forms 5500. We have read the Forms 5500 to corroborate the financial information. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of information appearing in the financial statements.

*Planned Scope and Timing of the Audit*

We performed the audits according to the planned scope and timing previously communicated to you in our meeting about planning matters on April 19, 2017.

**Significant Findings**

*Qualitative Aspect of Accounting Policies*

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Plans are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2016.

We noted no transactions entered into by the Plans during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The disclosures in the financial statements are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audits*

We encountered no significant difficulties in dealing with management in performing and completing our audits.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audits, other than those that are trivial, and communicate them to the appropriate level of management. There were no misstatements identified.

*Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

*Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters. If a consultation involves application of an accounting principle to the Plans' financial statements, or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter. This letter has been provided to you.

*Independence*

We are not aware of any relationships between Baker Tilly and the Plans that, in our professional judgment, may reasonably be thought to bear on our independence.

Relating to our audits of the financial statements of the Whitworth University Retirement Plan and Emeriti Retiree Health Plan for Whitworth University for the year ended December 31, 2016, Baker Tilly hereby confirms in accordance with the Code of Professional Conduct issued by the American Institute of Certified Public Accountants that we are, in our professional judgment, independent with respect to the Plans and provided no services to the Plans other than audit services provided in connection with the audits of the current year's financial statements.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Plans' auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Trustees and management of the Whitworth University Retirement Plan and the Emeriti Retiree Health Plan for Whitworth University and is not intended to be and should not be used by anyone other than these specified parties.

*Baker Tilly Virchow Krause, LLP*

Minneapolis, Minnesota  
July 25, 2017