CALIBRE
CPA GROUP
7501 Wisconsin Avenue | Suite 1200 West
Bethesda, MD 20814

February 2, 2026

Ms. Alicia Cochran
Associated Administrators, LLC
911 Ridgebrook Road
Sparks, MD 21152

RE: Revised Compliance Audit of Kelly Press for the Lithographers & Photoengravers Local 285 Health Fund
(Employer #5193)

Dear Ms. Cochran:

We noted no discrepancies during our review of the payroll records of Kelly Press for the period of January 2022 through December 2024.

If there are any questions concerning the audit, please refer them to us.

Sincerely,

Calibre CPA Group, PLLC

Enclosure

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Board of Trustees of the
Lithographers & Photoengravers Local 285 Health Fund

We have applied certain procedures, as discussed below, to the payroll records of Kelly Press, a contributing employer to the Lithographers & Photoengravers Local 285 Health Fund for the period of January 2022 through December 2024. The purpose of our review was to assist you in determining whether contributions to the Trust Fund are being made in accordance with the collective bargaining agreement in effect and with the Trust Agreement of the Fund. The propriety of the contributions is the responsibility of the employer's management.

Our procedures included a review of the pertinent provisions of the Collective Bargaining Agreements and compared underlying employer payroll records to the Fund's contribution records. The employer records we reviewed included payroll journals, individual earning records, payroll tax returns, contribution reports, job classifications, and general disbursements records as appropriate. The procedures were performed on a test basis and were expanded if the results so warranted. The scope of this engagement was limited to records made available by the employer and therefore did not necessarily disclose all exceptions in employer contributions to the Fund. Any compensation paid to employees not disclosed to us or made part of the written record was not determinable by us and was not included in our review.

Our procedures related to a review of the employer's payroll records only and did not extend to any financial statements of the contributing employer. The procedures were substantially less in scope than an audit of financial statements of the contributing employer, the objective of which is the expression of an opinion on the contributing employer's financial statements. Accordingly, no such opinion is expressed.

No exceptions to employer contributions were noted.

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Board of Trustees of the
Lithographers & Photoengravers Local 285 Health Fund

COMPLIANCE AUDIT REPORT

Employer Name:	Kelly Press
Employer Number:	5193
Field work Started:	September 17, 2025
Period Examined:	January 2022 through December 2024
Local Union:	285
Contact: Title:	Diahann Ricks HR Generalist
Location of Employer:	1701 Cabin Branch Drive Cheverly, MD 20785
Location of Audit:	Calibre CPA, PLLC
Email Address:	dricks@thekellycompanies.com

Summary of Compliance Audit Findings:
No discrepancies were noted as a result of the review. All eligible employees were correctly reported.

Please note the original report indicated that the audit period was through June 2025. This was a clerical error on our part, and we have updated this report to indicate the correct audit period through December 2024.

Did the employer provide waivers for non-reported eligible employees and were they correctly reported?
Yes, the employer provided waivers for non-reported eligible employees.

Results of the hire and termination testing:
The employer correctly reported employees from their hire and termination dates.

Did the employer report at the correct rates?
Yes, the employer reported at the correct rates.