

October 28, 2013

Madison Academy  
6170 Torrey Rd.  
Flint, MI 48507

To Whom It May Concern:

Please be advised that there was not a separate management comment letter that was provided in connection with the audit of the financial statements for the year ended June 30, 2013.

Very truly yours,  
Croskey Lanni, PC



Patrick M. Sweeney, C.P.A.