

David M. Croskey, CPA Thomas B. Lanni, CPA Carolyn A. Jones, CPA, CFP® MST Clifton F. Powell Jr., CPA, CFP®, PFS Roger J. DeJong, CPA Patrick M. Sweeney, CPA

October 27, 2014

Madison Academy 6170 Torrey Road 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, 2014.

Very truly yours, Croskey Lanni, PC

M. Sweenigs

Patrick M. Sweeney, C.P.A.