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October 12, 2015

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, 2015.

Very truly yours, Croskey Lanni, PC

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Patrick M. Sweeney, C.P.A.

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