

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



Patrick M. Sweeney, C.P.A.