



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
Leonard A. Geronemus, CPA, PFS

October 14, 2016

East Shore Leadership Academy
1403 7th Street
Port Huron, MI 48060

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, 2016.

Very truly yours,
Croskey Lanni, PC

Patrick M. Sweeney, C.P.A.