



October 25, 2019

East Shore Leadership Academy
1403 7th Street
Port Huron, Michigan 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, 2019.

Very truly yours,

A handwritten signature in blue ink that reads "Croskey Lanni, PC".

Croskey Lanni, PC