

L. BROWN AND COMPANY, P.A.

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To the Board of Directors of
Eagles' Nest Middle Charter School, Inc.
Broward County, Florida

We have audited the financial statements of Eagles' Nest Middle Charter School, Inc. (the "School"), as of June 30, 2007 and for the year then ended and have issued our report thereon dated September 28, 2007.

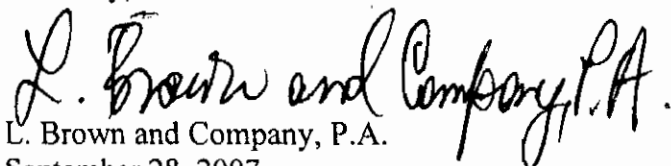
We conducted our audit of compliance in accordance with United States generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." We have issued our Independent Auditors' Report on Compliance and Internal Control over Compliance Applicable to each Major Federal Program and State Project, and Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, which are dated September 28, 2007, should be considered in conjunction with this management letter. Additionally, our audit was conducted in accordance with Chapter 10.650, Rules of the Auditor General.

The Rules of Auditor General (Section 10.654 (1)(d) require disclosure in the management letter of the following matters if not already addressed in the auditors' reports on compliance and internal controls or schedule of findings and questioned costs: (1) violations of laws, rules, regulations, and contractual provisions that have occurred, or are likely to have occurred; (2) improper or illegal expenditures; (3) improper or inadequate accounting procedures (e.g. the omission of required disclosures from the special purpose financial statements); (4) failures to properly record financial transactions; and (5) other inaccuracies, shortages, defalcations, and instances of fraud discovered by, or that come to the attention of, the auditor.

In connection with our audit, we determined that Eagles' Nest Middle Charter School, Inc. did not meet one of the conditions in Section 218.503(1)(e), Florida Statutes: Eagles' Nest Middle Charter School, Inc. reported a surplus unreserved fund balance at June 30, 2007.

This management letter is intended solely for the information of Eagles' Nest Middle Charter School, Inc., the School Board of Broward County, management, and the State of Florida Office of the Auditor General and is not intended to be or should not be used by anyone other than these specified parties.

Sincerely,



L. Brown and Company, P.A.

September 28, 2007