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October 7, 2009

To the Board of Trustees
Clark Advanced Learning Center
A Charter School Operated By
Indian River State College
Fort Pierce, Florida

This letter serves as an addendum to the "Management Letter Pursuant to the Rules of the Auditor General for the State of Florida" dated June 4, 2009, and covering the Charter Schools fiscal year ended September 23, 2008.

The following comments are hereby added to and incorporated in the above-referenced management letter:

As required by the Rules of the Auditor General (Section 10.854(1)(e)7.), we applied financial conditions assessment procedures. It is Management's responsibility to monitor the entity's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

Clark Advanced Learning Center has not met one or more of the conditions described in Section 218.503(1), Florida Statutes and is not in a state of financial emergency.

*Berger, Toombs, Elam,
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Fort Pierce / Stuart