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MANAGEMENT LETTER

To the Board Members of Discovery
Middle Charter School, Inc.
Pompano Beach, Florida

I have audited the financial statements of Discovery Middle Charter School, Inc., (“the School”) as of and for the year ended June 30, 2008, and have issued my report thereon dated September 12, 2008.

I have issued my Independent Auditor’s Report on compliance and on internal control over financial reporting dated September 12, 2008. Disclosures in that report, if any, should be considered in conjunction with this management letter.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Additionally, my audit was conducted in accordance with the Provision of Chapter 10.850, *Rules of the Auditor General*, which govern the conduct of charter school audits performed in the State of Florida and require that certain items be addressed in this letter.

The *Rules of the Auditor General* 10.854(1)(d)2 require that I comment on whether the School has met any of the conditions described in Section 218.503(1), Florida Statutes. The School has met one of the conditions described in Section 218.503(1), Florida Statutes.

The *Rules of the Auditor General* Section 10.854(1)(d)5 require that I state whether there were any findings or recommendations made for the current year. There are no findings and recommendations made for the current year.

The *Rules of the Auditor General* Section 10.855(10) require that I state whether the scope of the audit included the use of financial condition assessment procedures to determine whether deteriorating financial conditions exist pursuant to Section 218.39(5) Florida Statutes. The scope of the audit included the use of financial condition assessment procedures and there were no deteriorating financial condition existing pursuant to Section 218.39(5) Florida Statutes.

In connection with my audit, it was determined that the School met the condition described in Section 218.503(1) Florida Statutes. The School reported a fund deficit of \$592 as of June 30, 2008. The financial emergency condition was not due to deteriorating financial conditions as this is the School’s first year of operation and the amount is immaterial.