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**INDEPENDENT AUDITORS' REPORT TO THE BOARD OF DIRECTORS**

To the Board of Directors  
Lauderdale Lakes Academy, Inc. d/b/a Eagle Academy  
Lauderdale Lakes, Florida


This letter is written in connection with our audit of the basic financial statements of Lauderdale Lakes Academy, Inc. d/b/a Eagle Academy (the "School"), a component unit of the School Board of Broward County, Florida, as of and for the year ended June 30, 2008. The purpose of this letter is to communicate to you any comments and recommendations, and to comply with the requirements of Chapter 10.850 Rules of the Auditor General Rule 10.854(1)(d).

The following statements relate to requirements of the Auditor General:

1. There were no inaccuracies, irregularities, shortages, defalcations, fraud and/or violations of laws, rules or regulations reported for the preceding audit. The comment noted on the Schedule of Findings and Recommendations on page 27 is related to the current year.
2. There were no recommendations made relating to the preceding audit.
3. There were no recommendations to improve the School's financial management.
4. There were no violations of laws, rules or regulations or contractual provisions discovered during our audit.
5. There were no illegal or improper expenditures discovered within the scope of the financial audit which may or may not materially affect the basic financial statements.
6. There were no other matters requiring correction which may or may not materially affect the basic financial statements reported on, including, but not limited to: improper or inadequate accounting procedures, failure to properly record financial transactions, or other inaccuracies, shortages, defalcations and instances of fraud or other reportable conditions.
7. As required by the Rules of the Auditor General (Section 10.854(1)(d)2), a statement must be included as to whether or not the local government entity has met one or more of the conditions described in Section 218.503(1), Florida Statutes. In connection with our audit, we determined that the School did not meet any of the conditions described in Section 218.503(1) Florida Statutes.

8. Pursuant to Sections 10.854(1)(e)7, Rules of the Auditor General, we applied financial condition assessment procedures. It is management's responsibility to monitor the Lauderdale Lakes Academy, inc. d/b/a Eagle Academy's financial condition, and our financial condition assessment was based on representations made by management and the review of financial information provided by same.

This report is intended solely for the use and information of the School's management, Board of Directors, the Auditor General of the State of Florida, and the School Board of Broward County, and is not intended to be, and should not be, used by anyone other than these specified parties.

  
KEEFE, McCULLOUGH & CO., LLP

Fort Lauderdale, Florida  
October 31, 2008