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111 West Madison Street
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Attention: David T. Ward, CPA

Dear David,

In response to your request of September 30, 2009, regarding additional information needed to complete desk review of the S.O.C.K. Outstanding Students (S.O.S.) Academy's 2007-2008 fiscal year audit, please see the following statement that applies to the Independent Auditor's Management Letter.

Pursuant to Sections 10.854(1)(e)7.a. and 10.855(10), Rules of the Auditor General, we applied financial condition assessment procedures. It is management's responsibility to monitor the S.O.C.K. Outstanding Students (S.O.S.) Academy's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same. We noted that the S.O.C.K. Outstanding Students (S.O.S.) Academy had no deteriorating financial condition during fiscal year ended June 30, 2008.

Please let me know if additional information is needed related to this audit or if I can be of any assistance related to any other matter.

Thank you and have a wonderful day!

Respectfully,

A handwritten signature in black ink, appearing to read "Leonid Rubin".

Leonid Rubin
Senior Auditor
Simon, Simon, Ratnecht & Associates, Inc.

Member of AICPA and FICPA
Partners

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