

Charles A. Krblich, P.A.

Certified Public Accountant

MANAGEMENT LETTER IN ACCORDANCE WITH THE
RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

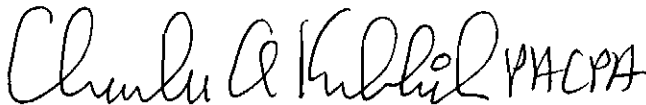
To the Board of Directors
The Charter School of Excellence, Inc.
Fort Lauderdale, Florida

I have audited the financial statements of the governmental activities and the general funds of The Charter School of Excellence, Inc., a component unit of the Broward County School District, as of and for the year ended June 30, 2008, which collectively comprise The Charter School of Excellence, Inc.'s basic financial statements and have issued my report thereon dated September 29, 2008.

I conducted my audit 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. I have issued my Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters required by *Government Auditing Standards*. Disclosures in this report, which is dated September 29, 2008, should be considered in conjunction with this management letter.

Additionally, my audit was conducted in accordance with Chapter 10.850, Rules of the Auditor General. The Rules of Auditor General (Section 10.854(1)(e)) require that I address in the management letter if there were any matters as described in the rule. There were no findings or recommendations. In addition, there were no findings or recommendations made in the preceding year's audit report. These rules also require that I comment on whether the School has met any of the conditions described in Section 218.503(1) of the Florida Statutes. I applied financial condition assessment procedures pursuant to Section 10.855(10), Rules of the Auditor General. The School has not met any of the conditions described in Section 218.503(1) of the Florida Statutes and is not in a state of financial emergency.

This management letter is solely for the information of The Charter School of Excellence, Inc. and management, and the State of Florida Office of the Auditor General and specific legislative or regulatory bodies, and is not intended to be and should not be used by anyone other than those specified parties.



Fort Lauderdale, Florida
September 29, 2008