

ADDENDUM TO MANAGEMENT LETTER

To the Board of Directors
Learning Excellence Foundation of West Broward, Inc.
Weston, 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 September 25, 2009, and covering Imagine Charter School at Weston fiscal year ended June 30, 2009.

The following comment is hereby retracted in its entirety from the above-referenced management letter:

Section 10.854(1)(e)2., Rules of the Auditor General, requires a statement be included as to whether or not the school has met one or more of the conditions used to determine if a school is in a financial emergency, described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the School has met one of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

The following comment is hereby added to and incorporated in the above-referenced management letter:

Section 10.854(1)(e)2., Rules of the Auditor General, requires a statement be included as to whether or not the school has met one or more of the conditions used to determine if a school is in a financial emergency, described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the School did not meet any of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

August 25, 2010
Melbourne, Florida

Berman Hopkins Wright & LaHam
CPAs and Associates, LLP