

Hurd & Finley

CERTIFIED PUBLIC ACCOUNTANTS

July 14, 2010

To the Board of Trustees
New Road to Learning, d/b/a Jacqueline
Harris Preparatory Academy

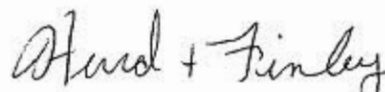
This letter serves as an addendum to the "Management Letter Pursuant to the Rules of the Auditor General for the State of Florida" dated August 6, 2009, and covering New Road to Learning, d/b/a Jacqueline Harris Preparatory Academy for the fiscal year ended June 30, 2009.

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

- The Rules of the Auditor General (Section 10.854 (1)(e) 2) require a statement as to whether the Charter School has met one or more of the conditions described in Section 218.503 (1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined the School met the condition described in Section 218.503 (1)(e), Florida Statutes, The School reported a deficit in unreserved fund balance of \$10,592. There are sufficient resources to cover the deficit. Specifically, the School has an approximately \$110,000 liability to a leasing company as disclosed in Note 8 to the financial statements. Management believes this amount will be settled for significantly less than the amount noted. We applied financial condition assessment procedures pursuant to rule 10.855(10) and determined that the financial emergency condition met was not a result of deteriorating financial conditions.

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

- The Rules of the Auditor General (Section 10.854 (1)(e) 2) require a statement as to whether the Charter School has met one or more of the conditions described in Section 218.503 (1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined the School did not meet the condition described in Section 218.503 (1)(e), Florida Statutes, The School reported a deficit in unreserved fund balance of \$10,592. However, there are sufficient resources to cover the deficit. Specifically, the School has an approximately \$110,000 liability to a leasing company as disclosed in Note 8 to the financial statements. Management believes this amount will be settled for significantly less than the amount noted.



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