



HARVEY, COVINGTON & THOMAS, LLC

August 31, 2010

To the Board of Directors and Management
Micanopy Middle School, Inc.
Micanopy, 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 23, 2009, and covering the Charter School's fiscal year ended June 30, 2009.

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

In connection with our audit, we determined that the Micanopy Middle School, Inc. did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

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

In connection with our audit, we determined that the Micanopy Middle School, Inc. met the condition described in Section 218.503(1)(e), Florida Statutes. The School reported deficit unreserved fund balance \$13,382 as of June 30, 2009. The financial emergency condition met was not a result of deteriorating financial conditions.

Harvey, Covington & Thomas, LLC

Hollywood, Florida
August 31, 2010