



David W. Martin, CPA  
Auditor General  
Claude Pepper Building, Room G74  
111 West Madison Street  
Tallahassee, Florida 32399-1450

October 19, 2009

Dear Sir:

The year end audit report for fiscal year ending June 30, 2009 was done by Harvey, Covington and Thomas, LLC, 3816 Hollywood Boulevard, Suite 203 Hollywood, Florida 33021. In the letter to management included in this report on pages 18 through 22, there were no findings that needed to be addressed by The Palm Beach School for Autism, Inc., DBA/ The Palm Beach Academy for Learning.

Sincerely,

Ruth E. Menor  
Governing Board Treasurer

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