



David M. Croskey, CPA  
Thomas B. Lanni, CPA  
Carolyn A. Jones, CPA, CFP® MST  
Clifton F. Powell Jr., CPA, CFP®, PFS  
Roger J. DeJong, CPA  
Patrick M. Sweeney, CPA  
Leonard A. Geronemus, CPA, PFS

October 24, 2018

East Shore Leadership Academy  
1403 7<sup>th</sup> Street  
Port Huron, MI 48060

To Whom It May Concern:

Please be advised that there was not a separate management comment letter that was provided in connection with the audit of the financial statements for the year ended June 30, 2018.

Very truly yours,

Croskey Lanni, PC