



November 2, 2020

East Shore Leadership Academy
1403 Seventh 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, 2020.

Very truly yours,

A handwritten signature in blue ink that reads "Croskey Lanni; PC".

Croskey Lanni, PC