



To whom it may concern:

This letter is to serve as an addendum to the fiscal 2011 Independent Auditor's Management Letter for Fort Myers Preparatory and Fitness Academy, Inc. regarding the corrective actions taken in relation to the findings reported in the fiscal 2010 annual audit report.

2009-01: Financial Reporting Process: During our current year audit procedures, we noted the School had implemented controls and procedures around the oversight of the financial statement preparation and quality review check to ensure that the financial statements are in accordance with applicable guidance.

2009-02: Document the Review of Reconciliations: During our current year audit procedures, we noted the School had implemented controls and procedures around the documentation of the preparation and reviews of account reconciliations.

2009-03: Include All Significant Matters in Minutes of Board Meetings: During our current year audit procedures, we noted the School had implemented controls and procedures around the documentation of significant matters discussed in board meetings to be included within the board minutes.

This addendum is intended solely for the information and use of management of the School, the District School Board of Lee County, Florida, the Florida Department of Education and the Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

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Winter Park, Florida
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