

October 27, 2016

Hanley International Academy  
2400 Denton Street  
Hamtramck, MI 48212

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, 2016.

Very truly yours,  
Croskey Lanni, PC



Patrick M. Sweeney, C.P.A.