

October 30, 2015

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, 2015.

Very truly yours,
Croskey Lanni, PC



Patrick M. Sweeney, C.P.A.