

November 1, 2013

White Pine Academy
510 Russell Street
Leslie, MI 49251

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, 2013.

Very truly yours,
Croskey Lanni, PC



Patrick M. Sweeney, C.P.A.