

October 19, 2016

Tipton Academy  
1615 Belton Street  
Garden City, MI 48135

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.