

Myhand CPA, LLC  
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(864) 420-7029

Whom it May Concern:

In reference to your request for a compliance audit regarding the requirements of the Educational Credit for Exceptional Needs Children Program, I confirm the following:

1. Five Oaks Academy, Inc. can document and verify that all grants received under the Educational Credit for Exceptional Needs Children Program in 2014-15 were eligible children enrolled in the school.
2. Five Oaks Academy, Inc. can document the total amount of each grant per child from every scholarship funding organization (SFO).
3. Five Oaks Academy, Inc. can document that no grant exceeded \$10,000 during the school year 2014-15.
4. It was not necessary for Five Oaks Academy, Inc. to return a pro-rated amount of any grant to the SFO since no student(s) withdrew during the school year.
5. The total amount of each grant was used for tuition and all related fees required for attendance to Five Oaks Academy, Inc.
6. Five Oaks Academy, Inc. received one grant totaling \$9,615 from each SFO in 2014-15.

I am not independent with respect to Five Oaks Academy, Inc.

Myhand CPA, LLC

July 23, 2015