

Stuart Sutta & Co PA

Certified Public Accountants

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November 19, 2009

Trevor L. Williams, Assistance Chief Auditor
Operational and Performance Audits
Office of Management and Compliance Audits
1450 N.E. 2nd Avenue; Suite 415
Miami, Florida 33132

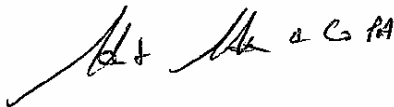
Dear Mr. Williams,

As indicated in your letter dated November 10, 2009, Note F of the Oxford Academy of Miami, Inc. FY 2008-09 indicated that the governing board members at year end were Mr. Thomas Sherry and Ms. Ursula Vaccaro. However, such statement was incorrect and should of read that the governing board members were Mr. Pedro Bermudez, Ms. Heather Adams, Ms. Liz McGettigan, Mr. Henry Marquez and Mr. Albert Yabor.

The aforementioned discrepancy was a result of 'carrying forward' information from the FY 2007-08 audited financial statements and not making the appropriate modifications for the FY 2008-09 circumstances. Such discrepancy will not occur again in future years as we have implemented procedures to confirm board membership against Oxford Academy of Miami, Inc's member list.

If you have any questions, please do not hesitate to contact me.

Thank you,

A handwritten signature in black ink, appearing to read 'Stuart Sutta & Co PA', written in a cursive style.

Stuart Sutta, CPA