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DELIVERY VIA US MAIL AND ELECTRONIC MAIL

October 28, 2011

Ms. Andreina Figueroa, Chair
5876 S.W. 68 Street
Miami, Florida 33143
afigueroa@somersetacademyschools.com

Mr. Kenneth Feria, Principal
kferia@dadeschools.net

RE: Somerset Academy at Silver Palms Audited Financial Statements for the Fiscal Year Ended June 30, 2011

Dear Ms. Figueroa and Mr. Feria:


We are in receipt of the June 30, 2011 audited financial statements of Somerset Academy at Silver Palms and seek clarification and supporting documentation concerning the School's compliance with OMB Circular A-133.

The auditor presented a qualified opinion for the Single Audit as follows: "As described in item 2011-01, in the accompanying schedule of findings and questioned costs, Somerset Academy at Silver Palms did not comply with the focused selection verification procedures that are applicable to its National School Lunch program. Compliance with such requirements is necessary, in our opinion, for Somerset Academy at Silver Palms, to comply with the requirements applicable to that program."

- Does this item result in questioned costs, and/or the disallowance or required repayment of federal funds received? Please include acknowledgement from your auditor in your response.
- Please provide us the School's detailed corrective action plan for this finding.

Please respond in writing to our concerns by Monday, November 7, 2011. Should you have any questions, you may call me at 305-995-1314 or Mr. Jon Goodman at 305-995-1323.

Sincerely,



Julio C. Miranda, CPA, CFE
Assistant Chief Auditor
Management and Compliance Audits

JCM:lh
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cc: Mr. Jose F. Montes de Oca
Mr. Walter J. Harvey
Mr. Freddie Woodson
Dr. Richard H. Hinds
Dr. Helen S. Blanch
Ms. Judith M. Marte
Ms. Connie Pou
Ms. Melinda L. McNichols
Ms. Tiffanie A. Pauline
Mr. Jon Goodman