

John Goodman, Director Office of Management and Compliance Audits Miami-Dade County Public Schools 1450 Northeast 2nd Avenue, Suite 415 Miami, Florida 33132

VIA Electronic Mail: jgoodman@dadeschools.net

September 30th, 2010

Dear Mr. Goodman,

Attached is a corrective action plan as required and requested by your office upon completion of our school's 2009-2010 financial audit report. It includes a detailed budget and the standard FDOE Revenue Estimating Worksheet. Everything has been put into a single PDF document for easy submission.

The corrective action plan has been prepared in accordance with FDOE Technical Assistance Paper 2007-21, which is the latest applicable guidance that our financial consultant found on their website.

I want to thank you for your time and consideration. As always, if you should need any further documentation from us, please contact me without hesitation.

Sincerely,

Alfredo de la Rosa, Director

Mell. I. F

Miami Arts Charter School

Cc:

Tiffanie Pauline Christopher Morgan Julio Miranda