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March 8, 2016

To: Board of Directors of Darrell L. Hines Academy, Inc.
Milwaukee Common Council
Charter School Review Committee

Subject: 2013 Form #990 for Darrell L. Hines Academy, Inc.

We are writing to address an issue that was brought to our attention recently regarding the 2013 #990 Form (for the fiscal year ended June 30, 2014) for Darrell L. Hines Academy, Inc. that our firm prepared during September 2014. The issue brought to our attention was information reported on page 7 of the Form #990 regarding the Academy's officers and directors, and more specifically errors in the amounts reported for the average hours each individual on the list spends working on Academy business each week, and the amount of compensation that each of the individuals received, if any.

In looking at the 2013 #990 Form as originally prepared and comparing it with our notes, we have concluded that during the Form #990 preparation process data entry errors occurred, and incorrect data was referenced, and this caused the following to be misstated on page 7:

1. The average hours per week reported for all of the individuals listed
2. The compensation reported for several of the individuals listed

Individuals on the board who received compensation during the year were compensated for their role as full-time employees of the Academy. No board members were compensated for their role as a member of the board.

We believe that the errors noted above were our responsibility, and that this was a one-time occurrence. We are working with the staff at the Academy to obtain additional information to enable us to correct our reporting error. When we have obtained and confirmed that we have all the correct data to do so, we will be amending the Form #990 to reflect the accurate information on page 7.

We apologize for any inconvenience and for any misunderstandings that our error may have caused.

If you have any questions or need anything further, please feel free to contact us.

Sincerely,

Sitzberger, Hau, & Company, S.C.
Milwaukee, WI