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MULCAHY, PAURITSCH, SALVADOR & CO., LTD.

*Certified Public Accountants/
Business and Personal Consultants*

To the Governing Board of
American Quality Schools Corporation
Chicago, Illinois

In planning and performing our audit of the financial statements of American Quality Schools Corporation as of and for the year ended June 30, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered American Quality Schools Corporation's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of American Quality Schools Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of American Quality Schools Corporation's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency in American Quality Schools Corporation's internal control to be a material weakness:

Journal entries prepared and recorded are not reviewed and approved by appropriate personnel.

This communication is intended solely for the information and use of management, the Governing Board and others within American Quality Schools Corporation, and is not intended to be and should not be used by anyone other than these specified parties.

Mulcahy, Pauritsch, Salvador & Co., Ltd.

Orland Park, Illinois
January 31, 2014

