



PEMAYETV EMAHAKV CHARTER SCHOOL
100 EAST HARNEY POND ROAD
OKEECHOBEE, FLORIDA 34974
Phone 863-467-2501
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www.ourwayschool.com

September 30, 2019

Jim Shore
Legal Department
6300 Stirling Road
Hollywood, FL 33024

Our auditors, King & Walker, CPAs, are conducting an audit of our financial statements as of June 30, 2019 and for the period then ended. Please furnish to them the information requested below involving matters with respect to which you have been engaged and to which you have devoted substantive attention on behalf of Pemayetv Emahakv Charter School the form of legal consultation or representation.

Pending or Threatened Litigation, Claims, and Assessments (excluding unasserted claims and assessments)

Please prepare a description of all material litigation, claims, and assessments (excluding unasserted claims and assessments). Materiality for purposes of this letter includes items involving amounts exceeding \$10,000 individually or in the aggregate. The description of each case should include:

- 1) the nature of the litigation;
- 2) the progress of the case to date;
- 3) how management of Pemayetv Emahakv Charter School is responding or intends to respond to the litigation (e.g., to contest the case vigorously or to seek an out-of-court settlement); and
- 4) an evaluation of the likelihood of an unfavorable outcome and an estimate, if one can be made, of the amount or range of potential loss.

Also, please identify any pending or threatened litigation, claims, and assessments with respect to which you have been engaged but as to which you have not yet devoted substantive attention.

Unasserted Claims and Assessments

We understand that whenever, in the course of performing legal services for us with respect to a matter recognized to involve an unasserted possible claim or assessment that may call for financial statement disclosure, if you have formed a professional conclusion that we should disclose or consider disclosure concerning such possible claim or assessment, as a matter of professional responsibility to us, you will so advise us and will consult with us concerning the question of such disclosure and the applicable requirements of Statement of Financial Accounting Standards No. 5 (excerpts of which can be found in the ABA's *Auditor's Letter Handbook*). Please specifically confirm to our auditors that our understanding is correct.

We have represented to our auditors that there are no unasserted possible claims or assessments that you have advised us are probable of assertion and must be disclosed in accordance with *Statement of Financial Accounting Standards No. 5*.

Response

Your response should include matters that existed as of June 30, 2019 and during the period from that date to the effective date of your response. Please specify the effective date of your response if it is other than the date of reply.

Please specifically identify the nature of, and reasons for, any limitations on your response.

Our auditors expect to have the audit completed on September 30, 2019 and would appreciate receiving your reply by that date.

Very truly yours,

A handwritten signature in black ink, appearing to read 'TD', is positioned above the typed name.

Tracy Downing, Principal
Pemayetv Emahakv Charter School