



ARMSTRONG, BACKUS & CO., LLP

Certified Public Accountants

American Institute of Certified Public Accountants

Texas Society of Certified Public Accountants

October 22, 2010

Mr. Steve Sherrod
San Angelo Christian Academy
518 Country Club Road
San Angelo, Texas 76904

Dear Steve

Enclosed is the Return of Organization Exempt from Income Tax, Form 990, for the tax year ended June 30, 2010 with accompanying Power of Attorney and Declaration of Representative, Form 2848, for San Angelo Christian Academy.

No payment is due with this return.

The return and Form 2848 should be signed, dated and mailed by a corporate officer to the Internal Revenue Service in the enclosed envelopes by November 15, 2010. We suggest that you mail the return by certified mail with a request for return receipt in order to establish proof of the mailing date.

Before filing, we ask that you review the information reflected for completeness and accuracy. If you feel that changes are necessary, please notify us.

Two copies of the enclosures are attached for the Corporation's files and for the Academy's website under public information documents.

We appreciate having the opportunity to serve your tax and accounting needs. Feel free to contact us if you have questions regarding the enclosures.

Sincerely yours

ARMSTRONG, BACKUS & CO., L.L.P.

Mason L. Backus, CPA
Of Counsel

MLB/sat
Enclosures

ANTICIPATING CLIENT NEEDS & PROVIDING EFFECTIVE SOLUTIONS