



June 14, 2016

Management and Board of Directors  
Nassau Health Care Corporation  
2201 Hempstead Turnpike  
East Meadow, NY 11554

Grant Thornton LLP  
445 Broadhollow Road, Suite 300  
Melville, NY 11747-3601  
T 631.249.6001  
F 631.249.6144  
[www.GrantThornton.com](http://www.GrantThornton.com)

Ladies and Gentlemen:

We are providing this letter in connection with our audit of Nassau Health Care Corporation (the "Corporation") financial statements as of December 31, 2015 and for the year then ended, performed in accordance with auditing standards generally accepted in the United States of America ("US GAAS").

Our responsibility, as prescribed by US GAAS, is to plan and perform our audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to fraud or error. An audit includes consideration of internal control over financial reporting (hereinafter referred to as "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 the Company's internal control. Accordingly, we express no such opinion on internal control effectiveness.

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 Company's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was not designed to identify all deficiencies in internal control that, individually or in combination, might be material weaknesses. Given the limitations described herein, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

The purpose of this communication is solely to describe the scope of our testing of internal control and the result of that testing, and not to provide an opinion on the effectiveness of the

Company's internal control. This communication is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Company's internal control. Accordingly, this communication is not suitable for any other purpose.

Very truly yours,

*Grant Thornton LLP*