

February 10, 2015

To Whom It May Concern:

***The Nassau Health Care Corporation ("NHCC") intends that market participants receive and use this letter for purposes of the independent registered municipal advisor exemption to the Securities and Exchange Commission's (SEC's) Municipal Advisor Rule.***

NHCC has retained an independent registered municipal advisor. NHCC is represented by and will rely on its municipal advisor, Public Financial Management, Inc. ("PFM"), to provide advice on proposals from financial services firms concerning the issuance of municipal securities. Tracey Keays from PFM is the day-to-day advisor for NHCC. Ms. Keays has advised us that she has not been an Associated Individual (within the meaning of the SEC Staff's Frequently Asked Questions NO. 3.6, issued January 10, 2014 and updated May 19, 2014) of a broker-dealer firm within the last two years.

Proposals should be addressed to:

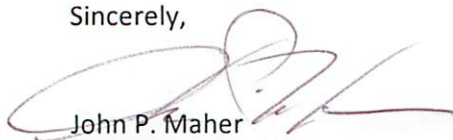
John P. Maher  
EVP/Chief Financial Officer  
2201 Hempstead Turnpike  
East Meadow NY, 11554  
[jmaher@numc.edu](mailto:jmaher@numc.edu)

With a copy to:

Timothy Sullivan  
Director of Finance  
2201 Hempstead Turnpike  
East Meadow NY 11554  
[Tsulliv1@numc.edu](mailto:Tsulliv1@numc.edu)

This letter may be relied upon until December 31, 2016, unless withdrawn or modified by NHCC.

Sincerely,



John P. Maher  
Executive Vice President  
Chief Financial Officer