

# Connor & D'Aconti C.P.A.s, P.C.

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October 11, 2012

Dawn DiStefano, Executive Director  
Nassau Community College Foundation  
364 Rice Circle  
One Education Drive  
Garden City, NY 11530

Dear Dawn:

I am writing this letter to address corrections needed to the Nassau Community College Foundation's 2009 Federal Form 990 for the fiscal year ended August 31, 2010.

No Trustees or Directors were compensated for their service to the Foundation. The original return incorrectly disclosed compensation amounts to Kimberly Reiser and Alicia Sanchez that were paid to them by Nassau Community College for services unrelated to this Foundation.

In addition, the original return contains a typographical error reflecting compensation for a Director, Michael Freeman. Mr. Freeman received no compensation from the Foundation.

We have prepared 2009 amended Federal Form 990 for the period ended August 31, 2010 to correct Trustee and Directors' compensation amounts incorrectly presented in Part VII on the original return.

Please call if you have any questions or need additional information.

Sincerely,



Andrew F. Connor

AFC/dm