

KEIDEL, WELDON & CUNNINGHAM, LLP

ATTORNEYS AT LAW

925 Westchester Avenue, 4th Floor
White Plains, New York 10604

Telephone: (914) 948-7000
Telefax: (914)948-7010 (Not for Service)
<http://www.kwcllp.com>

May 24, 2010

Nassau Community College
One Education Drive
Garden City, NY 11530

Re: Marshall & Sterling

To whom it may concern:

Please accept this letter as a recommendation concerning the insurance services provided by Marshall & Sterling ("M & S").

First, I would like to give you a little background information regarding me and how and I know M & S. I am an insurance attorney who has handled insurance matters for over twenty years. My law firm specializes in handling insurance related matters. During my legal career, I have worked with thousands of insurance agencies and brokerages both in New York State and across the United States. Although I know thousands of insurance agencies and brokerages, I have chosen to use M & S to provide the insurance for my law firm. In addition, I also use M & S to provide my personal insurance. Both my business and personal insurance is handled by the team of Ken Grey and Lorraine Emerick from M & S's Leeds, NY office. Mr. Grey and Ms. Emerick, along with their staff of insurance professionals, provide inimitable service in connection with our insurance. They are always available to answer any questions or deal with any issues that may arise in connection with our insurance coverage. In addition to the great service provided, Mr. Grey and Ms. Emerick, and the entire staff of M & S, are also highly knowledgeable concerning the various insurance coverages are available. It is my belief that the service provided and knowledge of the insurance industry possessed by M & S in unmatched by other insurance agencies and brokerages.

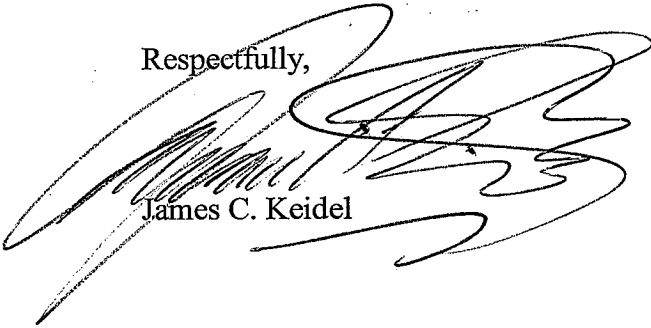
As an insurance attorney, I understand that colleges generally, and specifically Nassau Community College ("NCC"), are unique entities that require a certain level of knowledge by any insurance agent or broker that is providing insurance coverage. It is my understanding that M & S currently handles the insurance for a number of colleges and universities. I believe that I understand NCC better than many people may, since I attended NCC from 1981 to 1983 and graduated from the college with an Associate degree in Political Science. In addition, my sister, Jane Keidel, and my brother Richard Keidel, also graduated from NCC, in 1974 and 1978, respectively. Also, my nephew, Timothy Bader, is currently attending NCC full-time. I believe

Nassau Community College
May 24, 2010
Page 2

that the knowledge I have of NCC, coupled with the knowledge I have of the services provided by M & S, puts me in a unique position to judge whether the two entities would work well together. Based upon my experience with both, I believe that having M & S provide the insurance for NCC would only serve to help NCC receive the best service possible from an insurance agency or brokerage available.

If you have any questions, or if you would like to discuss M & S in greater detail with me, please feel free to contact me. I would be happy to provide you with whatever additional information you may require.

Respectfully,



James C. Keidel