

EDWARD P. MANGANO
COUNTY EXECUTIVE



BEAUMONT A. JEFFERSON
COUNTY TREASURER

ROLANDO S. FERNANDO
DEPUTY COUNTY TREASURER

COUNTY OF NASSAU
OFFICE OF THE COUNTY TREASURER
1 WEST STREET
MINEOLA, NEW YORK 11501

July 1, 2014

To Whom It May Concern:

Nassau County, New York 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.

Nassau County, New York ("Nassau County") has retained an independent registered municipal advisor. Nassau County 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 Nassau County. 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:

Nassau County
Beaumont A. Jefferson, County Treasurer
1 West Street, 1st Floor
Mineola, NY 11501
bjefferson@nassaucountyny.gov

With a copy to:

Nassau County
Steven Conkling, Debt Manager
1 West Street, 5th Floor
Mineola, NY 11501
sconkling@nassaucountyny.gov

Public Financial Management, Inc.
Tracey Keays, Managing Director
40 Wall Street, 49th Floor
New York, NY 10005
keayst@pfm.com

This letter may be relied upon until December 31, 2014, unless withdrawn or modified by Nassau County.

Sincerely,

A handwritten signature in black ink, appearing to read "Beaumont A. Jefferson".
Beaumont A. Jefferson
County Treasurer