

Office of the President

June 9, 2006

Mr. Edward J. Nitkewicz
Nitkewicz & McMahon LLP
356 Veterans Memorial Highway
Commack, NY 11725

Dear Ed,

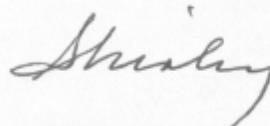
I want to offer you my warm thanks for serving as Chair of the Cody Comedy Festival Committee this year. Your enthusiastic and effective work were crucial in making this year's event a success.

With your help, I understand the Comedy Festival brought in double last year's \$75,000 amount and netted three times as much for the Cody Center, including kind gifts from your Uncle and the Florence M. Glaser Gift Giving Trust, Nitkewicz & McMahon LLP, and a personal gift from you. Your dedication and efficiency helped raise \$120,000 to go directly to the Center's children and their families, and I want to make sure you know how much we appreciate all that you have done for them.

As you mentioned to me, given the popularity of this year's event we will need a "bigger boat" for the next one. Especially, I might add, as I've heard you've spoken to Debbie about serving as Chair again next year!

Thanks again for your commitment and leadership. I look forward to where we can go from here.

Sincerely,



Shirley Strum Kenny
President