22 Lawrence Avenue Suite 100 Smithtown, New York 11787 (631) 724-4400 (631) 724-3894 (fax) nathan@nathaneichnercpa.com

December 20, 2016

Ms. Etta Gelbien Nassau/Suffolk Chapter of the National Conference of CPA Practitioners 22 Jericho Turnpike Suite 110 Mineola, NY 11501

Dear Etta:

As you may be aware, I am retiring at the end of this year, so I would like to pass along some thoughts and comments.

First, I would like to thank you for the care, concern and assistance that you have shared with me, which I have found to be truly invaluable and I will remember and cherish them forever.

The Nassau/Suffolk Chapter is a remarkable entity. I don't know how a small practice unit or a sole proprietor like myself could possibly function without the support and knowledge it offers. When I have walked into a Chapter meeting, it was like attending a family reunion where I am greeted by colleagues and friends alike. It is truly a remarkable organization and one that I have been so proud to be associated with all of these years.

Most importantly are the individuals that comprise the Chapter. They are truly unselfish people who do not hesitate to assist others in their practice when questions arise. I will not name individual names for fear of omitting and therefore slighting someone. These people have not just been colleagues, but many of who are friends with whom I expect to remain in contact with well after I retire.

Again, I would like to express my sincere thanks for all of the support I have enjoyed while being a member of the Chapter. I wish everyone a happy holiday season and continued success.

Nathan Eichner

Certified Public Accountant