

SIDNEY R. KNAFEL

Redacted

August 18, 1998

Mr. Alfred P. Miller  
Chief Executive Officer  
Federation Employment and Guidance Services  
114 Fifth Avenue  
New York, New York 10011

Dear Al:

In Susan's Will she expressed a desire to give FECS \$250,000. The most advantageous means for this to be accomplished actually is by my making a contribution to FECS of that amount, but you should think of it as coming from Susie. I plan to implement that request by a contribution of securities at some point over the next couple of months.

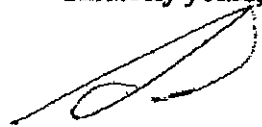
I think it would be fitting if this sum could be devoted to a specific project with which Susie's name could be memorialized. I am writing, rather than telephoning, so that you might give the matter some thought.

Susie's particular interest had always been focused on ambitious youth, dedicating effort to prepare themselves for a productive life. It seems to me that there is some facet of your Employment Services or Educational Support and Youth Services efforts which might be appropriate. However, I look forward to your ideas and the opportunity to discuss them.

I shall be in the City until the end of August, and then back from a trip abroad in late September. We could get together when your thoughts on this issue and your schedule permit.

My best personal regards.

Sincerely yours,



SRK:mrb

Exhibit 10



Executive Offices - 114 Fifth Avenue, New York, NY 10011 (212) 366-8400 FAX: (212) 366-8419

October 5<sup>th</sup>, 1998

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 Arlene Wittels
- Honorary Director**  
 Sandra Priest Rose
- Chief Executive Officer**  
**Executive Vice President**  
 Alfred P. Miller

Sidney Knafel

Redacted

Dear Sid:

I very much enjoyed our meeting for lunch last week.

F.E.G.S. is extremely appreciative of Susan's bequest to the Agency. She was highly regarded by our Board and staff and admired for her honesty, kindness and array of interests, which added greatly to her ongoing contributions to F.E.G.S.

In keeping with Susan's particular interests in education and her respect and advocacy for people who strive to achieve all they can, F.E.G.S. wishes to endow, in Susan's memory, our Student Internship Program - designating it as

**THE SUSAN R. KNAFEL INTERNSHIP AT F.E.G.S.**

Currently, F.E.G.S. provides supervised internship experiences to undergraduate and graduate students from virtually every college and university in the TriState area. Annually, approximately two hundred students, of all ages, representing many cultures and professional disciplines, participate in the Agency's interdisciplinary program. The best and the brightest who are pursuing their studies in the fields of social work, psychology, rehabilitation counseling, criminal justice, occupational therapy, human services, accounting, business, finance, non-profit management, among other areas, undergo a rigorous practicum at F.E.G.S. In accordance with the guidelines of each university or college, students receive intensive individual and group clinical supervision, take responsibility for client



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 A United Way Agency of New York City/Long Island



cases and learn first-hand about the many aspects of their chosen profession as well as about the political, social, cultural and economic forces which influence behavioral health and human services organizations. Columbia University, New York University, Yeshiva University, Princeton University, Cornell University, Fordham University, Adelphi University and Stonybrook University are but a few of the more than seventy five schools of higher education which participate in the F.E.G.S. Internship Program. This program has also been invaluable to F.E.G.S. as a training environment for talented professionals, the very best of whom are usually offered positions of employment with the Agency.

**The SUSAN R. KNAFEL INTERNSHIP AT F.E.G.S. would:**

- acknowledge Susan's work at F.E.G.S. and recognize her lifelong interests in education and the pursuit of excellence
- offer scholarship assistance to those student(s) who, for financial reasons, might otherwise not be able to partake in the internship and/or to attract students in certain professions which are needed by F.E.G.S.
- conduct the **Annual Susan R. Knafel Memorial Lecture**. F.E.G.S. would invite prominent person(s) to address a timely issue in education economics, social policy, etc. Students, faculty and F.E.G.S. student supervisory staff would be invited to attend this full day seminar, whose proceedings would be recorded to be made available to future students.
- award each student, at the completion of their internship, a certificate in Susan's name, designating their participation in the program and acknowledging Susan's support of their efforts.

F.E.G.S. would be honored to proceed with the above recommendation. We believe that in endowing the **SUSAN R. KNAFEL INTERNSHIP AT F.E.G.S.**, Susan's name and values will be long remembered. By naming and acknowledging Susan's gift, others would be encouraged to enhance the quality of this fine program.

Sid, please let me know if you have any questions or need additional information. I hope the above meets with your wishes.

Sincerely,



Alfred P. Miller  
Executive Vice President/CEO

**FILE COPY**

**J.S. TRUST**

January 7, 1998

Mr. Leonard Silver  
Federation Employment and Guidance  
Service, Inc.  
114 5<sup>th</sup> Avenue, 11<sup>th</sup> Floor  
New York, NY 10011

Re: Gift from Mr. Sidney R. Knafel  
Gift Account Number 48129590

Dear Mr. Silver:

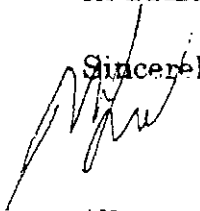
We are pleased to advise you that we have delivered the following gift to a temporary account in the name of the Federation Employment and Guidance Service, Inc.

<u>Effective Date</u>	<u>Amount</u>	<u>Description</u>	<u>Value Per Share</u>	<u>Total Gift</u>
1/04/1999	4,000 shs.	Cellular Comm Intl Inc. Com	\$68.25	\$273,000

These shares are being transferred into your account **Redacted** at Neuberger & Berman.

In addition, kindly forward substantiation of this gift directly to the donor.

Sincerely,



/dh

cc: Mr. Sidney R. Knafel

cc D. Mast

Steve H.

Gene V

cc:

" Susan Knafel Fund"

to the Fund -

**Exhibit 12**

07199

**CHASE**

ORIGINAL  
ADVISE OF CREDIT

The Chase Manhattan Bank  
Funds Transfer  
4 New York Plaza  
New York, NY 10004

Date 99/02/26  
Our Ref. (TRN) NO. 0165913057FF  
Please mention our Reference No. (TRN) in any correspondence.  
Originator's Date 99/02/26  
Related Ref. No. O/B MELLON PIT

WE CREDIT YOUR ACCOUNT NO **Redacted**  
FOR PAYMENT INDICATED SAME DAY FUNDS

\$320,118.67\*\*

FEDERATION EMPLOYMENT & GUIDANCE  
SERVICE  
MR. LEONARD SILVER

**Redacted**

RECEIVED FROM  
/1783799

NEUBERGER & BERMAN LLC


NEW YORK NY 10041-0001

ORDERING BANK  
MELLON BANK N.A.  
DUE-FROM BANKS MANAGEMENT  
THREE MELLON BANK CTR, ROOM 153-2127  
PITTSBURGH PA 15259-0001  
NEW YORK NY 10011-5604

IMAD:0226 D3QCI20C 003145  
OMAD:0226 BIQGC07R 001659

DETAILS OF PAYMENT  
GUIDANCE SERVICES

BANK TO BANK INFORMATION  
/TIME/12:03

  
Authorized Signature

