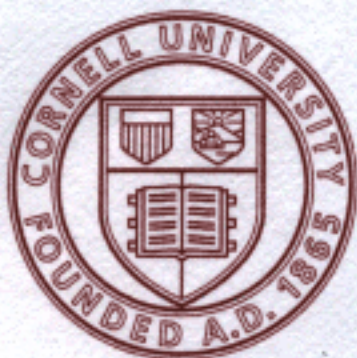




Cornell University
Office of University Counsel
and Secretary of the Corporation

Board of Trustees

Cornell University
300 CCC Building
Ithaca, New York 14853-2601
t. 607.255.5127
f. 607.255.2793

April 7, 2008

Mr. Paul V. Sheridan
22357 Columbia Street
Dearborn, MI 48124-3431

Re: Board of Trustees Ex-Officio Members Listing: Eliot Spitzer

Dear Mr. Sheridan:

I am responding to your recent letter to President Skorton and in follow-up to your related conversation with Chairman Meinig.

The New York Governor serves as an ex-officio member of the Cornell Board, which means two things: first, this is by operation of New York State law; and second, it is the "office" that is referenced in the law, not the individual person who occupies the position. So, so long as the individual serves as Governor, he or she is fully entitled to serve as a Cornell trustee. In light of this, your "demand" that the (now former) governor's "name be immediately and permanently removed" from our board member listing will not be honored.

Sincerely,

A handwritten signature in blue ink that reads "James J. Mingle".

James J. Mingle
Secretary of the Corporation

JJM:sdm

cc: T. Bruce
P. Meinig
D. Skorton
J. Thomas

22357 Columbia Street
Dearborn, MI 48124-3431
313-277-5095
PVS6@Cornell.edu
pvsheridan@comcast.net

10 March 2008

President David J. Skorton
Office of the President
300 Day Hall
Cornell University
Ithaca, NY 14853

VIA FEDEX AIRBILL 8618-8908-1736

Subject: Board of Trustees Ex Officio Members Listing : Eliot Spitzer

Dear President Skorton:

The widely disseminated news reports regarding "Client 9" are repulsive. These reports are now confirming that "Client 9" refers to the *premeditated* unethical, illicit and immoral behavior of the ex Attorney General and current Governor of my home State of New York. The reports indicate that this behavior occurred during the current term, but may also have a prior history; all of which was unknown to my alma mater.

If *any* aspect of these reports regarding Governor Eliot Spitzer are factual, then I hereby demand that his name be permanently and immediately removed from the Board of Trustees Ex Officio Members listing.

Thank you in advance for your attention to this matter.

Sincerely and respectfully,

Paul V. Sheridan
MBA: Class of 1980

cc: T. Bruce
P. Meinig
J. Mingle
J. Thomas