



January 7, 2026

To Whom It May Concern:

As a small business owner, the "bottom line" is important to me. I operate various Culver's Restaurant locations in Arizona, Florida, Illinois, Missouri, and Wisconsin.

With this in mind, I retained the Law Office of Dennis M. Nolan, P.C., to represent my company's interests as to property tax assessment review and necessary appeals before the County, State, and Circuit Court, as necessary. The property taxes are a large expense item for any business, especially in the State of Illinois. Dennis has experience in representing restaurant clients, and his efforts have produced substantial tax savings.

Furthermore, Dennis has also assisted us with applying for and being rewarded with property tax incentives in Cook County, Illinois. This has permitted us to place the tax dollar savings into other areas of our business.

At all times, Dennis is professional, responsible, and timely in his communication. This is important to any business operations, and Dennis does not disappoint.

If you are looking for an experienced real estate taxation attorney, you should call and count on Dennis. I am confident that he will advise you well and provide value-added legal services to your business operations. I am happy to discuss this reference should the need arise.

With recommendation,

A handwritten signature in black ink that reads "Tony Milazzo". The signature is written in a cursive, flowing style.

Tony Milazzo, Managing Partner