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Re: Property Tax Appeals-Law Office of Dennis M. Nolan, P.C.

I am the Property Tax Manager for Bridgestone Americas, Inc. In this capacity, I have had the opportunity to work with the Law Office of Dennis M. Nolan, P.C.

Mr. Nolan handles Bridgestone's Illinois property tax protests/appeals, and also assists our company with property tax budgets, tax estimates and related property tax issues.

Based on our business relationship with Mr. Nolan, I find his firm to be "hands-on", knowledgeable of Illinois property tax law (all Counties) and mindful of tax appeal deadlines and related tax protests. More importantly, the tax savings that Mr. Nolan has accomplished for Bridgestone's Illinois real estate portfolio have been substantial.

Finally, Mr. Nolan is never too busy to assist us with issues or deadlines that impact our tax department. He is consistently available to Bridgestone and responds in a timely manner.

Sincerely,

Blake Stewart

Manager, Property Tax Bridgestone Americas, Inc.