



Comprehensive Property Tax Service

1371 Oakland Blvd. , Suite 200, Walnut Creek, CA 94596
Ph: (925) 938-2244 Fax: (925) 938-2249

April 2014

Re: Law Office of Dennis M. Nolan, P.C.-Safeway, Inc./Dominick 's

Dear Sir or Madam:

I am writing this letter to let you that Comprehensive Property Tax Services, Inc. (CPTS®) has consistently worked with the Law Office of Dennis M. Nolan, P.C. on Illinois property tax appeal services for our mutual client, Safeway, Inc./Dominick 's. CPTS provides a full range of property tax services for Safeway, Inc.

Over the years, Dennis Nolan has demonstrated that he has the knowledge and experience to handle appeals at the County, State or Circuit Court levels of assessment appeal in all Illinois counties. Mr. Nolan is always responsive, provides timely client reports/updates and achieves assessment appeal reductions when the evidence supports a case.

I have worked with many attorneys over the years and Dennis is one that we routinely utilize and recommend. CPTS, as a leader in the property tax services industry, has been very pleased with the professionalism and results that the Law Office of Dennis M. Nolan, P.C. delivers in property tax appeal matters.

Sincerely,

A handwritten signature in black ink, appearing to read "Donn Matsuzacki", with a long, sweeping horizontal stroke extending to the right.

Donn Matsuzacki
President
Comprehensive Property Tax Services, Inc.