

F A R W E L L

R E A L E S T A T E I N C.

Commercial & Investment Real Estate • Property Management

February 12, 2014

## To Whom It May Concern:

Farwell Real Estate, Inc. is a diversified real estate firm specializing in the development and management of residential and commercial properties for our investors in Illinois, Wisconsin, and Michigan. We have utilized the Law Office of Dennis M. Nolan, P.C. in our efforts to minimize the tax expenses for these properties for over ten years. The expertise Dennis and his staff have demonstrated in our association have been professional, concise and positive.

In short, Farwell Real Estate, Inc. has the utmost confidence that our properties are in good hands when it comes to the outsourcing of the tax appeal process because of Dennis' abilities.

Sincerely,

Michael J. Cronin Project Manager

Farwell Real Estate, Inc.