

February 2, 2023

To Whom it May Concern:

I have had the opportunity to engage the services of Dennis M. Nolan, Esq. for twenty years. With Mr. Nolan's assistance, FUJIFILM has been able to obtain significant real estate tax reductions for its sales and distribution facility located in Hanover Park, IL. We value our relationship with Mr. Nolan and the service that he has provided throughout the years.

I highly recommend Mr. Nolan without reservation for any real estate related project in Illinois for which you may consider him. Should you wish to discuss my experiences with Mr. Nolan in greater detail, please feel free to contact me.

Very truly yours,

Peter F. De Nicola Director of Taxes

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