

GENERAL CONTRACTOR * COMMERCIAL REAL ESTATE DEVELOPMENT & MANAGEMENT

February 10, 2014

To Whom It May Concern:

We have worked with the Law Office of Dennis Nolan for many years for our Real Estate transactions and for the past several years on our property tax appeals. We have 11 different corporations and over 100 real estate parcels. Dennis is very thorough, detail oriented, diligent and professional. At the same time, he is available for our questions and concerns. We have greatly benefited from Dennis' expertise and knowledge on our property tax appeals, especially in Cook County and the City of Chicago.

We can confidently recommend Dennis Nolan's legal services and regard him as an expert in his field.

Sincerely,

Joe Gillespie

Gillespie Properties LLC / GP22 LLC