

April 11, 2023

Re: The Law Office of Dennis M. Nolan, P.C.

To Whom It May Concern:

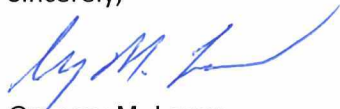
I am Director Global Real Estate & BIC. In my capacity with Greif, Inc., which is a world leader in industrial packaging products and services, I have had the opportunity to work with The Law Office of Dennis M. Nolan, P.C. We have worked with Dennis Nolan since approximately 1998 – 25 years, with respect to Illinois real estate assessment matters and related issues and most recently, Greif's Alsip, Illinois facility.

Greif has multiple industrial/commercial locations in the State of Illinois. Mr. Nolan's office has been involved with tax appeals, budgeting/forecasts and tax divisions related to the tax assessments of the company's various real estate locations in Illinois. During his representation of the company, he has always been professional, timely and, most important, successful in reducing our real estate taxes.

When a project is provided to Mr. Nolan, he will see it through from start to finish with an eye on detail and results. I have consistently worked with Dennis and his staff and have found our business relationship to be nothing but positive.

I am recommending The Law Office of Dennis M. Nolan, P.C. for Illinois property tax matters. Mr. Nolan works in all Illinois counties, and his office produces results and maintains a high level of client service.

Sincerely,



Gregory M. Layer
Director, Global Real Estate & BIC
Greif, Inc.

Corporate Office

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