

May 18, 2016

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

Dear Prospective Client:

Since 2001, The Sports Authority ("TSA") has worked with the **Law Office of Dennis M. Nolan, P.C.** Mr. Nolan and his office provide invaluable legal services to TSA relative to Illinois property tax appeal matters. These services include, but are not limited to, assessment appeals/real estate tax protests, real estate tax budgeting, tax projections and a variety of other complex matters that relate to property tax assessments. Mr. Nolan has been instrumental over the years in reducing the company's real estate taxes and keeping TSA abreast of ever-changing legal issues that relate to property taxes.

At all times, Mr. Nolan demonstrates a superior knowledge of assessment law in Illinois and the impact that real estate taxes have on a company's budget. Mr. Nolan is highly professional and timely responds to all client requests for reports and status updates.

The Law Office of Dennis M. Nolan, P.C. has routinely protected TSA from increased assessments, and has aggressively and successfully challenged the company's real estate tax liabilities on an annual basis. His legal services are critical to TSA's existence in Illinois, which, as a State, has the second highest property tax burden in the Nation.

Further, Mr. Nolan's background, knowledge and experience allow him to effectively handle real estate tax appeals at the County, State or Circuit Court levels. I have worked with other attorneys and vendors over the years, Mr. Nolan's legal services are superior to others in the industry. Without reservation, I recommend the Law Office of Dennis M. Nolan, P.C.

Sincerely,

Margaret Dormish

Manager Real Estate Accounting