One Verizon Way VC53N149 Basking Ridge, NJ 07920 Tel (908) 559-5638



Michael J. Mupo Director -- Property Tax

December 22, 2015

Re: Recommendation Letter for Law Office of Dennis M. Nolan, P.C.

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To Whom It May Concern:

As the Director-Property Tax of Verizon Communications, our company has had the privilege to work with attorney Dennis Nolan. Mr. Nolan has worked with Verizon for approximately 14 years and handles numerous real estate locations for us in Illinois, including those located in the Cook County jurisdiction, relative to protesting the company's real estate tax assessments.

I have found Dennis' approach to property tax appeals to be cost-effective and beneficial. He has consistently saved the company significant amounts of dollars in real estate taxes over the years. Mr. Nolan's knowledge and experience are critical to the successful outcome of the various appeals that Verizon files each year.

If you are looking for an attorney that is professional, welcomes client input and has a proven track record of success in reducing real estate tax assessments, then I recommend the Law Office of Dennis M. Nolan, P.C. Mr. Nolan is a trusted vendor.

Michael J. Mupo

Director-Property Tax