

COST SEGREGATION STUDY PROPERTY ANALYSIS

**Bank
(EXAMPLE)**

We are pleased to provide this Cost Segregation Study Property Analysis for Bank. The following chart outlines the “benchmark” estimate for the expected results. We look forward to visiting with you to review these favorable economic results.

PHASE I: Preliminary Analysis and Identification

Building Cost \$ 1,450,000

Date Acquired January 2002

Tax Year: 2006

Current Method

Accumulated Depreciation Reported
39 year straight line method \$ 184,397

Alternative Method

Cost Segregation Study Accumulated Depreciation

| | | |
|--------|----|---------|
| 5 yr. | \$ | 362,500 |
| 15 yr. | \$ | 59,379 |
| 39 yr. | \$ | 119,858 |
| Total | \$ | 541,737 |

Results for Tax Year: 2006

| | | |
|--|----|---------|
| Increased Accumulated Depreciation Expense | \$ | 357,340 |
| Tax Rate (Estimated) | | 36.0% |
| Estimated Accumulated Tax Savings Benefit | \$ | 128,642 |

These results represent a benchmark of the expected results. The accumulated tax reduction benefit estimated for tax year 2006 is \$128,642.