

**COST SEGREGATION STUDY PROPERTY ANALYSIS**

**Hotel  
(EXAMPLE)**

We are pleased to provide this Cost Segregation Study Property Analysis for Hotel. 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 \$ 1,000,000

Date Acquired July 2004

**Tax Year: 2006 2009**

**Current Method**

Accumulated Depreciation Reported  
39 year straight line method \$ 63,050 \$ 139,970

**Alternative Method**

Cost Segregation Study Accumulated Depreciation

5 yr.	\$ 135,280	\$ 190,000
15 yr.	\$ 20,745	\$ 39,514
39 yr.	\$ 45,396	\$ 100,778
Total	\$ 201,421	\$ 330,292

**Results for Tax Year:**

	<b>2006</b>	<b>2009</b>
Increased Accumulated Depreciation Expense	\$ 138,371	\$ 190,322
Tax Rate (Estimated)	36.0%	36.0%
Estimated Accumulated Tax Savings Benefit	\$ 49,814	\$ 68,516

These results represent a benchmark of the expected results. The accumulated tax reduction benefit estimated for tax year 2006 is \$49,814, and the accumulated tax reduction benefit estimated for tax year 2009 is \$68,516.