

COST SEGREGATION STUDY PROPERTY ANALYSIS

**Restaurant
(EXAMPLE)**

We are pleased to provide this Cost Segregation Study Property Analysis for Restaurant. 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 \$ 972,000

Date Acquired August 2003

Tax Year: 2006 2009

Current Method

Accumulated Depreciation Reported
39 year straight line method \$ 84,127 \$ 158,893

Alternative Method

Cost Segregation Study Accumulated Depreciation

5 yr.	\$ 215,201	\$ 262,440
15 yr.	\$ 23,435	\$ 38,349
39 yr.	\$ 54,682	\$ 103,280
Total	\$ 293,318	\$ 404,069

Results for Tax Year: 2006 2009

Increased Accumulated Depreciation Expense	\$ 209,192	\$ 245,176
Tax Rate (Estimated)	36.0%	36.0%
Estimated Accumulated Tax Savings Benefit	\$ 75,309	\$ 88,264

These results represent a benchmark of the expected results. The accumulated tax reduction benefit estimated for tax year 2006 is \$75,309, and the accumulated tax reduction benefit estimated for tax year 2009 is \$88,264.