

**COST SEGREGATION STUDY PROPERTY ANALYSIS**

**Self Storage  
(EXAMPLE)**

We are pleased to provide this Cost Segregation Study Property Analysis for Self Storage. 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 \$ 889,000

Date Acquired June 2004

**Tax Year: 2006 2009**

**Current Method**

Accumulated Depreciation Reported  
39 year straight line method \$ 57,954 \$ 126,336

**Alternative Method**

Cost Segregation Study Accumulated Depreciation

5 yr.	\$ 96,545	\$ 133,350
15 yr.	\$ 25,310	\$ 47,362
39 yr.	\$ 42,306	\$ 92,225
Total	\$ 164,162	\$ 272,937

**Results for Tax Year: 2006 2009**

Increased Accumulated Depreciation Expense	\$ 106,208	\$ 146,601
Tax Rate (Estimated)	36.0%	36.0%
Estimated Accumulated Tax Savings Benefit	\$ 38,235	\$ 52,776

These results represent a benchmark of the expected results. The accumulated tax reduction benefit estimated for tax year 2006 is \$38,235, and the accumulated tax reduction benefit estimated for tax year 2009 is \$52,776.