



Property Analysis

Stay Compliant, Save Money
Accelerated Depreciation & Repair Regulations

The Premier Company Providing Engineering-based Cost Segregation Studies for U.S. Properties.



The CSSI® Difference



Proven Industry Leadership With
50,000+ Studies Delivered Since
2003



Coast-To-Coast Coverage
With Multiple Specialty Tax
Services



Strategic Partnerships With
Tax Professionals to
Maximize Benefits



Full Audit Representation
Support At No Additional
Cost

Mission

We are committed to be the best partner
at transforming complex tax regulations into tangible financial benefits
through proven technology and enduring relationships
for our customers, clients, employees, and stakeholders.

CSSI's expertise extends beyond Cost Segregation to include Research & Development Credits, Section 179D, and Green Zip Tape. Whether you're seeking to reduce your tax burden, improve cash flow, or maximize energy efficiency deductions, our comprehensive platform ensures you receive every available benefit. Our engineering-based approach can reveal savings that others may have missed. Contact your CSSI Representative to learn more.



R&D Tax Credits

Transform Your Innovation Into
Immediate Tax Savings



Section 179D

Maximize Deductions for Energy-
Efficient Building Investments



Green Zip Tape

Patented Movable Drywall System
With Tax Savings Benefits



801 Mebane Oaks Rd, Mebane, NC, 27302

Retail Store

Estimated Savings Overview

We are pleased to provide this Cost Segregation Study Property Analysis. These results represent an estimated range of expected results based on prior CSSI study results of similar building types of which over 55,000 have been completed to date.

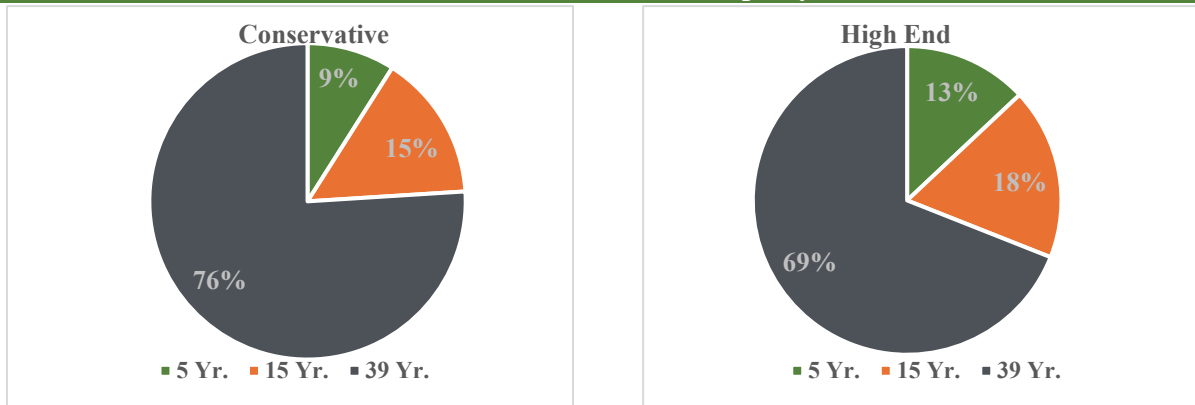
Building Cost: \$4,756,000

Date Placed in Service: 01/1/2026

2026 Range of Benefits - Year of Application

	<u>Conservative</u>	<u>High End</u>
2026 Dep.-Accelerated Method	\$1,230,394	\$1,555,121
2026 Dep.-Straight Line Method	\$117,045	\$117,045
2026 Increased Deduction	\$1,113,349	\$1,438,076
2026 Tax Savings (37%)	\$411,939	\$532,088
ROI: 2026	102 : 1	132 : 1

Estimated Allocation of Property



Accumulated Increased Depreciation and Tax Benefits

	<u>Conservative</u>	<u>High End</u>
Accum. Dep. 2026 - 2027	\$1,084,083	\$1,400,273
Accum. Tax Savings 2026 - 2027	\$401,111	\$518,101
Accum. Dep. 2026 - 2031	\$967,017	\$1,249,063
Accum. Tax Savings 2026 - 2031	\$357,796	\$462,153

Fee Overview

Cost Segregation Study Fee	\$6,390
After Tax Fee	\$4,026

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The above calculations include 100% bonus depreciation.



Cost Segregation Application Analysis (Conservative)

801 Mebane Oaks Rd, Mebane, NC, 27302
Retail Store

Property Class	With Analysis		Without Analysis	
	Percentage Assumed	Depreciable Basis	Percentage Assumed	Depreciable Basis
5 Year Property	9.0%	428,040	0.0%	0
7 Year Property	0.0%	0	0.0%	0
15 Year Property	15.0%	713,400	0.0%	0
39 Year Property	76.0%	3,614,560	100.0%	4,756,000
Total Value of Building	100.0%	\$ 4,756,000	100.0%	\$ 4,756,000

Building Cost : \$ 4,756,000
Property Acquisition Date : January 2026
Years of Ownership (X=) : 40
Last Tax Year of Ownership : 2065
Present Value Rate of Return : 8.000%

Tax Year Cost Segregation Applied : 2026
Estimated Study Fees : \$ 6,390
Estimated Tax Rate : 37.0%
Estimated After-Tax Study Fees : \$ 4,026

Tax Year of Ownership	5 Year Depreciation With Analysis	7 Year Depreciation With Analysis	15 Year Depreciation With Analysis	39 Year Depreciation With Analysis	Total Depreciation With Analysis	39 Year Depreciation W/O Analysis	Total Depreciation W/O Analysis	Timing Difference	Tax Effect of Timing Difference / Amount Available to Invest After Fees	Cumulative Present Value of Tax Effect	Cumulative Future Value When Cost Segregation Applied After "X" Years
2026	428,040		713,400	88,954	1,230,394	117,045	117,045	1,113,349	407,913	407,913	8,205,301
2027				92,677	92,677	121,944	121,944	(29,267)	(10,829)	397,887	8,003,615
2028				92,677	92,677	121,944	121,944	(29,267)	(10,829)	388,603	7,816,869
2029				92,677	92,677	121,944	121,944	(29,267)	(10,829)	380,007	7,643,956
2030				92,677	92,677	121,944	121,944	(29,267)	(10,829)	372,048	7,483,851
2031				92,677	92,677	121,944	121,944	(29,267)	(10,829)	364,678	7,335,606
2032				92,677	92,677	121,944	121,944	(29,267)	(10,829)	357,854	7,198,342
2033				92,677	92,677	121,944	121,944	(29,267)	(10,829)	351,536	7,071,246
2034				92,677	92,677	121,944	121,944	(29,267)	(10,829)	345,685	6,953,564
2035				92,677	92,677	121,944	121,944	(29,267)	(10,829)	340,268	6,844,599
2036				92,677	92,677	121,944	121,944	(29,267)	(10,829)	335,253	6,743,706
2037				92,677	92,677	121,944	121,944	(29,267)	(10,829)	330,608	6,650,287
2038				92,677	92,677	121,944	121,944	(29,267)	(10,829)	326,308	6,563,787
2039				92,677	92,677	121,944	121,944	(29,267)	(10,829)	322,327	6,483,695
2040				92,677	92,677	121,944	121,944	(29,267)	(10,829)	318,640	6,409,535
2041				92,677	92,677	121,944	121,944	(29,267)	(10,829)	315,226	6,340,869
2042				92,677	92,677	121,944	121,944	(29,267)	(10,829)	312,065	6,277,289
2043				92,677	92,677	121,944	121,944	(29,267)	(10,829)	309,139	6,218,419
2044				92,677	92,677	121,944	121,944	(29,267)	(10,829)	306,429	6,163,910
2045				92,677	92,677	121,944	121,944	(29,267)	(10,829)	303,920	6,113,438
2046				92,677	92,677	121,944	121,944	(29,267)	(10,829)	301,597	6,066,705
2047				92,677	92,677	121,944	121,944	(29,267)	(10,829)	299,445	6,023,433
2048				92,677	92,677	121,944	121,944	(29,267)	(10,829)	297,454	5,983,367
2049				92,677	92,677	121,944	121,944	(29,267)	(10,829)	295,609	5,946,269
2050				92,677	92,677	121,944	121,944	(29,267)	(10,829)	293,902	5,911,919
2051				92,677	92,677	121,944	121,944	(29,267)	(10,829)	292,320	5,880,113
2052				92,677	92,677	121,944	121,944	(29,267)	(10,829)	290,856	5,850,664
2053				92,677	92,677	121,944	121,944	(29,267)	(10,829)	289,501	5,823,395
2054				92,677	92,677	121,944	121,944	(29,267)	(10,829)	288,246	5,798,147
2055				92,677	92,677	121,944	121,944	(29,267)	(10,829)	287,083	5,774,769
2056				92,677	92,677	121,944	121,944	(29,267)	(10,829)	286,007	5,753,122
2057				92,677	92,677	121,944	121,944	(29,267)	(10,829)	285,011	5,733,079
2058				92,677	92,677	121,944	121,944	(29,267)	(10,829)	284,088	5,714,521
2059				92,677	92,677	121,944	121,944	(29,267)	(10,829)	283,234	5,697,337
2060				92,677	92,677	121,944	121,944	(29,267)	(10,829)	282,443	5,681,426
2061				92,677	92,677	121,944	121,944	(29,267)	(10,829)	281,711	5,666,694
2062				92,677	92,677	121,944	121,944	(29,267)	(10,829)	281,033	5,653,053
2063				92,677	92,677	121,944	121,944	(29,267)	(10,829)	280,405	5,640,423
2064				92,677	92,677	121,944	121,944	(29,267)	(10,829)	279,823	5,628,728
2065				3,868	3,868	5,089	5,089	(1,221)	(452)	279,801	5,628,276
Total	\$ 428,040	\$ 0	\$ 713,400	\$ 3,614,560	\$ 4,756,000	\$ 4,756,000	\$ 4,756,000				

Benefit Analysis at End of Ownership (Conservative)	
Cumulative Net Present Value of Benefit	\$ 279,801
Cumulative Future Value of Invested Savings	\$ 5,628,276

Benefit Analysis at End of Ownership (High End)	
Cumulative Net Present Value of Benefit	\$ 362,584
Cumulative Future Value of Invested Savings	\$ 7,293,475

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126803-01
786-553-8878



Cost Segregation Application Analysis (High End)

801 Mebane Oaks Rd, Mebane, NC, 27302
Retail Store

Property Class	With Analysis		Without Analysis	
	Percentage Assumed	Depreciable Basis	Percentage Assumed	Depreciable Basis
5 Year Property	13.0%	618,280	0.0%	0
7 Year Property	0.0%	0	0.0%	0
15 Year Property	18.0%	856,080	0.0%	0
39 Year Property	69.0%	3,281,640	100.0%	4,756,000
Total Value of Building	100.0%	\$ 4,756,000	100.0%	\$ 4,756,000

Building Cost : \$ 4,756,000
Property Acquisition Date : January 2026
Years of Ownership (X=) : 40
Last Tax Year of Ownership : 2065
Present Value Rate of Return : 8.000%

Tax Year Cost Segregation Applied : 2026
Estimated Study Fees : \$ 6,390
Estimated Tax Rate : 37.0%
Estimated After-Tax Study Fees : \$ 4,026

Tax Year of Ownership	5 Year Depreciation With Analysis	7 Year Depreciation With Analysis	15 Year Depreciation With Analysis	39 Year Depreciation With Analysis	Total Depreciation With Analysis	39 Year Depreciation W/O Analysis	Total Depreciation W/O Analysis	Timing Difference	Tax Effect of Timing Difference / Amount Available to Invest After Fees	Cumulative Present Value of Tax Effect	Cumulative Future Value When Cost Segregation Applied After "X" Years
2026	618,280		856,080	80,761	1,555,121	117,045	117,045	1,438,076	528,062	528,062	10,622,133
2027				84,141	84,141	121,944	121,944	(37,803)	(13,987)	515,112	10,361,622
2028				84,141	84,141	121,944	121,944	(37,803)	(13,987)	503,120	10,120,408
2029				84,141	84,141	121,944	121,944	(37,803)	(13,987)	492,017	9,897,062
2030				84,141	84,141	121,944	121,944	(37,803)	(13,987)	481,736	9,690,260
2031				84,141	84,141	121,944	121,944	(37,803)	(13,987)	472,217	9,498,776
2032				84,141	84,141	121,944	121,944	(37,803)	(13,987)	463,402	9,321,477
2033				84,141	84,141	121,944	121,944	(37,803)	(13,987)	455,241	9,157,311
2034				84,141	84,141	121,944	121,944	(37,803)	(13,987)	447,684	9,005,305
2035				84,141	84,141	121,944	121,944	(37,803)	(13,987)	440,687	8,864,559
2036				84,141	84,141	121,944	121,944	(37,803)	(13,987)	434,209	8,734,239
2037				84,141	84,141	121,944	121,944	(37,803)	(13,987)	428,210	8,613,572
2038				84,141	84,141	121,944	121,944	(37,803)	(13,987)	422,656	8,501,843
2039				84,141	84,141	121,944	121,944	(37,803)	(13,987)	417,513	8,398,391
2040				84,141	84,141	121,944	121,944	(37,803)	(13,987)	412,751	8,302,602
2041				84,141	84,141	121,944	121,944	(37,803)	(13,987)	408,341	8,213,908
2042				84,141	84,141	121,944	121,944	(37,803)	(13,987)	404,259	8,131,784
2043				84,141	84,141	121,944	121,944	(37,803)	(13,987)	400,478	8,055,743
2044				84,141	84,141	121,944	121,944	(37,803)	(13,987)	396,978	7,985,335
2045				84,141	84,141	121,944	121,944	(37,803)	(13,987)	393,737	7,920,143
2046				84,141	84,141	121,944	121,944	(37,803)	(13,987)	390,736	7,859,779
2047				84,141	84,141	121,944	121,944	(37,803)	(13,987)	387,958	7,803,887
2048				84,141	84,141	121,944	121,944	(37,803)	(13,987)	385,385	7,752,135
2049				84,141	84,141	121,944	121,944	(37,803)	(13,987)	383,003	7,704,216
2050				84,141	84,141	121,944	121,944	(37,803)	(13,987)	380,797	7,659,847
2051				84,141	84,141	121,944	121,944	(37,803)	(13,987)	378,755	7,618,765
2052				84,141	84,141	121,944	121,944	(37,803)	(13,987)	376,864	7,580,726
2053				84,141	84,141	121,944	121,944	(37,803)	(13,987)	375,113	7,545,504
2054				84,141	84,141	121,944	121,944	(37,803)	(13,987)	373,491	7,512,892
2055				84,141	84,141	121,944	121,944	(37,803)	(13,987)	371,990	7,482,695
2056				84,141	84,141	121,944	121,944	(37,803)	(13,987)	370,600	7,454,735
2057				84,141	84,141	121,944	121,944	(37,803)	(13,987)	369,313	7,428,846
2058				84,141	84,141	121,944	121,944	(37,803)	(13,987)	368,122	7,404,875
2059				84,141	84,141	121,944	121,944	(37,803)	(13,987)	367,018	7,382,679
2060				84,141	84,141	121,944	121,944	(37,803)	(13,987)	365,996	7,362,128
2061				84,141	84,141	121,944	121,944	(37,803)	(13,987)	365,050	7,343,099
2062				84,141	84,141	121,944	121,944	(37,803)	(13,987)	364,175	7,325,479
2063				84,141	84,141	121,944	121,944	(37,803)	(13,987)	363,363	7,309,165
2064				84,141	84,141	121,944	121,944	(37,803)	(13,987)	362,613	7,294,059
2065				3,511	3,511	5,089	5,089	(1,578)	(584)	362,584	7,293,475
Total	\$ 618,280	\$ 0	\$ 856,080	\$ 3,281,640	\$ 4,756,000	\$ 4,756,000	\$ 4,756,000				

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126803-01
786-553-8878

Benefit Analysis at End of Ownership	
Cumulative Net Present Value of Benefit	\$ 362,584
Cumulative Future Value of Invested Savings	\$ 7,293,475



Cost Segregation Study Engagement Letter

We are pleased to provide this engagement letter to you outlining the Cost Segregation Study for your firm by Cost Segregation Services, LLC. Our analysis will entail a cost classification study, the preparation of the cost segregation report, and the review with your CPA for the application of depreciation for these assets. These results will be applied to your financial records by your CPA.

Our engagement is divided into the following two phases.

PHASE I: Preliminary Analysis and Identification

This phase of the engagement consists of familiarization with the project, establishment of the working relationship between our firm, your organization and others (architect, engineer, and general contractor), and preliminary identification of asset categories under MACRS (Modified Accelerated Cost Recovery System).

PHASE II: In-Depth Analysis and Report Compilation

Our completion of the study is dependent on the availability, accuracy and substantiation of the project records. This phase consists of analyzing the accumulation of cost information and any change orders. Therefore, the quicker we can receive the relevant information, the faster the work can get started and accelerate our delivery time to you. It will also include a physical inspection of the property. Our compilation will segregate all of the construction costs of the project according to the appropriate MACRS category and depreciable life. In addition, we will appropriately allocate indirect costs to the direct construction costs as finally segregated among 5-year, 7-year, 15-year, 27.5, 31.5 and/or 39-year depreciation lives. In addition, this report will contain the identification of unit of property defined buildings and building systems within each unit of property as defined by the Tangible Property Regulations. Building systems defined may include but are not limited to the following: HVAC, Plumbing, Electrical, Escalators, Elevators, Fire protection and alarm, Security, Gas distribution, and Other components identified in published guidance. Once the study is completed and classification changes are properly identified we will review the Cost Segregation Report with your CPA for application to your financial records.

Fees

Our fee for PHASE I and PHASE II will be a fixed fee of \$ 6,390 (Six Thousand Three Hundred Ninety Dollars). Our fee includes \$ 3,195 (Three Thousand One Hundred Ninety Five Dollars) due and payable at the time this agreement is authorized. The initial deposit is required before we start Phase II. The remainder of the fee, \$ 3,195 (Three Thousand One Hundred Ninety Five Dollars), will be due contemporaneous with the delivery to you of the Cost Segregation Study Report.



Payment Method:

We transitioned to an automated, paperless billing system where you can pay with a Credit Card or an ACH. ACH and Debit Card payments will not incur any additional processing fees while a Credit Card processing will incur an additional 3%. The initial deposit payment method will be stored in our billing system, and the final payment will be automatically processed prior to the delivery of the Cost Segregation Study Report.

Our work will not constitute an audit, the objective of which is the expression of a professional opinion regarding the construction costs, nor will it constitute a review, the objective of which is the expression of limited assurance that no material modifications need to be made to the building costs for them to be in conformity with generally accepted accounting principles. Accordingly, we will not express an opinion nor any form of assurance on the building costs referred to above.

Further, said fee includes technical representation by our firm in the unlikely event of an Internal Revenue Service audit specifically relating to the identification of asset categories under MACRS resulting from our analysis. It does not represent involvement by your CPA.

Our work is not designed to disclose errors, irregularities or illegal acts, including fraud or defalcations and therefore should not and shall not be used for those purposes.

We look forward to the opportunity of working with you. We will immediately set forth a project timetable that meets your schedule and convenience.

Client Authorization

Client Signature: _____ Authorized By: _____
CSSI

Printed Name: _____ Project # 126803-01

Legal Entity Name: _____ Property #1:

Title: _____ Address: 801 Mebane Oaks Rd, Mebane, NC, 27302

Date of Engagement: _____

Client Phone Number: _____

Client Email: _____ Property #2:

Address: _____ Address:

City/State/Zip: _____ Sol Murray

MINIMUM DATA REQUIRED

TO ENSURE DATA COLLECTION PROCESS IS SATISFIED



BUILDING PURCHASE PRIOR TAX YEAR

Completed Engagement Letter

Prior Year Depreciation Schedule

Site Survey Photographs

Drawings*

Appraisal*

Settlement Statement*



NEW CONSTRUCTION PRIOR TAX YEAR

Completed Engagement Letter

Prior Year Depreciation Schedule

Site Survey Photographs

Drawings*

Cost Detail from Construction*



BUILDING PURCHASE CURRENT TAX YEAR

Completed Engagement Letter

Confirmed Cost Basis (No Land Value)

Site Survey Photographs

Drawings*

Appraisal*

Settlement Statement*



NEW CONSTRUCTION CURRENT TAX YEAR

Completed Engagement Letter

Confirmed Cost Basis (No Land Value)

Site Survey Photographs

Drawings*

Cost Detail from Construction*



IMPROVEMENTS CURRENT TAX YEAR DISPOSITION

Completed Engagement Letter

Confirmed Cost Basis

Cost Detail from Improvements

Site Survey Photographs

Drawings*

* Items are helpful but not required, provide email confirmation if you cannot supply these
Please supply the requested information within **one week** of engagement to ensure a timely start to your cost segregation study

C O S T S E G R E G A T I O N S E R V I C E S , L L C



Deposit Invoice

Invoice Number: 126803-01
Invoice Date: 11/20/2025
Project Number: 126803-01

Bill To:

801 Mebane Oaks Rd, Mebane, NC, 27302

Remit To:

Cost Segregation Services, LLC
10211 Siegen Lane, Building 1
Baton Rouge, LA 70810

Study Fee:	\$6,390.00
Deposit Due Upon Engagement:	\$3,195.00

Properties Included:

801 Mebane Oaks Rd, Mebane, NC, 27302

Please call your representative, Sol Murray at 786-553-8878, with any questions.

Thank you for your business!

[Click Here to Make Payment](#)