



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



24 Pyne Road, Lagrange, GA 30240

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.

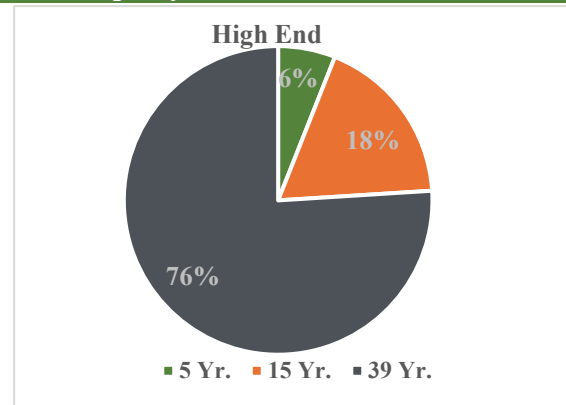
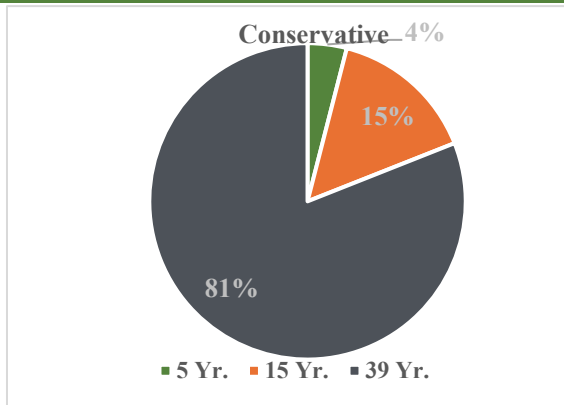
Building Cost: \$1,900,700

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	\$399,022	\$491,718
2026 Dep.-Straight Line Method	\$46,776	\$46,776
2026 Increased Deduction	\$352,246	\$444,942
2026 Tax Savings (37%)	\$130,331	\$164,628
ROI: 2026	43 : 1	54 : 1

Estimated Allocation of Property



Accumulated Increased Depreciation and Tax Benefits

	<u>Conservative</u>	<u>High End</u>
Accum. Dep. 2026 - 2027	\$342,986	\$433,246
Accum. Tax Savings 2026 - 2027	\$126,905	\$160,301
Accum. Dep. 2026 - 2031	\$305,948	\$386,461
Accum. Tax Savings 2026 - 2031	\$113,201	\$142,991

Fee Overview

Cost Segregation Study Fee	\$4,850
After Tax Fee	\$3,056

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The above calculations include 100% bonus depreciation.



Cost Segregation Application Analysis (Conservative)

24 Pyne Road, Lagrange, GA 30240
Retail Store

Property Class	With Analysis		Without Analysis	
	Percentage Assumed	Depreciable Basis	Percentage Assumed	Depreciable Basis
5 Year Property	4.0%	76,028	0.0%	0
7 Year Property	0.0%	0	0.0%	0
15 Year Property	15.0%	285,105	0.0%	0
39 Year Property	81.0%	1,539,567	100.0%	1,900,700
Total Value of Building	100.0%	\$ 1,900,700	100.0%	\$ 1,900,700

Building Cost : \$ 1,900,700
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 : \$ 4,850
Estimated Tax Rate : 37.0%
Estimated After-Tax Study Fees : \$ 3,056

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	76,028		285,105	37,889	399,022	46,776	46,776	352,246	127,275	127,275	2,560,181
2027				39,474	39,474	48,734	48,734	(9,259)	(3,426)	124,103	2,496,371
2028				39,474	39,474	48,734	48,734	(9,259)	(3,426)	121,166	2,437,288
2029				39,474	39,474	48,734	48,734	(9,259)	(3,426)	118,446	2,382,581
2030				39,474	39,474	48,734	48,734	(9,259)	(3,426)	115,928	2,331,926
2031				39,474	39,474	48,734	48,734	(9,259)	(3,426)	113,596	2,285,024
2032				39,474	39,474	48,734	48,734	(9,259)	(3,426)	111,437	2,241,596
2033				39,474	39,474	48,734	48,734	(9,259)	(3,426)	109,438	2,201,385
2034				39,474	39,474	48,734	48,734	(9,259)	(3,426)	107,587	2,164,152
2035				39,474	39,474	48,734	48,734	(9,259)	(3,426)	105,874	2,129,677
2036				39,474	39,474	48,734	48,734	(9,259)	(3,426)	104,287	2,097,757
2037				39,474	39,474	48,734	48,734	(9,259)	(3,426)	102,817	2,068,200
2038				39,474	39,474	48,734	48,734	(9,259)	(3,426)	101,457	2,040,833
2039				39,474	39,474	48,734	48,734	(9,259)	(3,426)	100,197	2,015,493
2040				39,474	39,474	48,734	48,734	(9,259)	(3,426)	99,031	1,992,030
2041				39,474	39,474	48,734	48,734	(9,259)	(3,426)	97,951	1,970,305
2042				39,474	39,474	48,734	48,734	(9,259)	(3,426)	96,951	1,950,190
2043				39,474	39,474	48,734	48,734	(9,259)	(3,426)	96,025	1,931,564
2044				39,474	39,474	48,734	48,734	(9,259)	(3,426)	95,167	1,914,318
2045				39,474	39,474	48,734	48,734	(9,259)	(3,426)	94,373	1,898,350
2046				39,474	39,474	48,734	48,734	(9,259)	(3,426)	93,638	1,883,564
2047				39,474	39,474	48,734	48,734	(9,259)	(3,426)	92,958	1,869,874
2048				39,474	39,474	48,734	48,734	(9,259)	(3,426)	92,328	1,857,198
2049				39,474	39,474	48,734	48,734	(9,259)	(3,426)	91,744	1,845,460
2050				39,474	39,474	48,734	48,734	(9,259)	(3,426)	91,204	1,834,593
2051				39,474	39,474	48,734	48,734	(9,259)	(3,426)	90,704	1,824,530
2052				39,474	39,474	48,734	48,734	(9,259)	(3,426)	90,240	1,815,212
2053				39,474	39,474	48,734	48,734	(9,259)	(3,426)	89,812	1,806,585
2054				39,474	39,474	48,734	48,734	(9,259)	(3,426)	89,414	1,798,597
2055				39,474	39,474	48,734	48,734	(9,259)	(3,426)	89,047	1,791,200
2056				39,474	39,474	48,734	48,734	(9,259)	(3,426)	88,706	1,784,352
2057				39,474	39,474	48,734	48,734	(9,259)	(3,426)	88,391	1,778,011
2058				39,474	39,474	48,734	48,734	(9,259)	(3,426)	88,099	1,772,139
2059				39,474	39,474	48,734	48,734	(9,259)	(3,426)	87,829	1,766,702
2060				39,474	39,474	48,734	48,734	(9,259)	(3,426)	87,579	1,761,669
2061				39,474	39,474	48,734	48,734	(9,259)	(3,426)	87,347	1,757,008
2062				39,474	39,474	48,734	48,734	(9,259)	(3,426)	87,132	1,752,692
2063				39,474	39,474	48,734	48,734	(9,259)	(3,426)	86,934	1,748,696
2064				39,474	39,474	48,734	48,734	(9,259)	(3,426)	86,750	1,744,996
2065				1,647	1,647	2,034	2,034	(386)	(143)	86,743	1,744,853
Total	\$ 76,028	\$ 0	\$ 285,105	\$ 1,539,567	\$ 1,900,700	\$ 1,900,700	\$ 1,900,700				

Benefit Analysis at End of Ownership (Conservative)	
Cumulative Net Present Value of Benefit	\$ 86,743
Cumulative Future Value of Invested Savings	\$ 1,744,853

Benefit Analysis at End of Ownership (High End)	
Cumulative Net Present Value of Benefit	\$ 110,374
Cumulative Future Value of Invested Savings	\$ 2,220,199

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786-553-8878



Cost Segregation Application Analysis (High End)

24 Pyne Road, Lagrange, GA 30240
Retail Store

Property Class	With Analysis		Without Analysis	
	Percentage Assumed	Depreciable Basis	Percentage Assumed	Depreciable Basis
5 Year Property	6.0%	114,042	0.0%	0
7 Year Property	0.0%	0	0.0%	0
15 Year Property	18.0%	342,126	0.0%	0
39 Year Property	76.0%	1,444,532	100.0%	1,900,700
Total Value of Building	100.0%	\$ 1,900,700	100.0%	\$ 1,900,700

Building Cost : \$ 1,900,700
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 : \$ 4,850
Estimated Tax Rate : 37.0%
Estimated After-Tax Study Fees : \$ 3,056

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	114,042		342,126	35,550	491,718	46,776	46,776	444,942	161,573	161,573	3,250,088
2027				37,038	37,038	48,734	48,734	(11,696)	(4,328)	157,566	3,169,485
2028				37,038	37,038	48,734	48,734	(11,696)	(4,328)	153,856	3,094,854
2029				37,038	37,038	48,734	48,734	(11,696)	(4,328)	150,420	3,025,750
2030				37,038	37,038	48,734	48,734	(11,696)	(4,328)	147,239	2,961,765
2031				37,038	37,038	48,734	48,734	(11,696)	(4,328)	144,294	2,902,520
2032				37,038	37,038	48,734	48,734	(11,696)	(4,328)	141,567	2,847,664
2033				37,038	37,038	48,734	48,734	(11,696)	(4,328)	139,042	2,796,871
2034				37,038	37,038	48,734	48,734	(11,696)	(4,328)	136,704	2,749,840
2035				37,038	37,038	48,734	48,734	(11,696)	(4,328)	134,539	2,706,293
2036				37,038	37,038	48,734	48,734	(11,696)	(4,328)	132,535	2,665,972
2037				37,038	37,038	48,734	48,734	(11,696)	(4,328)	130,679	2,628,638
2038				37,038	37,038	48,734	48,734	(11,696)	(4,328)	128,960	2,594,069
2039				37,038	37,038	48,734	48,734	(11,696)	(4,328)	127,369	2,562,060
2040				37,038	37,038	48,734	48,734	(11,696)	(4,328)	125,895	2,532,423
2041				37,038	37,038	48,734	48,734	(11,696)	(4,328)	124,531	2,504,981
2042				37,038	37,038	48,734	48,734	(11,696)	(4,328)	123,268	2,479,572
2043				37,038	37,038	48,734	48,734	(11,696)	(4,328)	122,098	2,456,045
2044				37,038	37,038	48,734	48,734	(11,696)	(4,328)	121,015	2,434,261
2045				37,038	37,038	48,734	48,734	(11,696)	(4,328)	120,013	2,414,090
2046				37,038	37,038	48,734	48,734	(11,696)	(4,328)	119,084	2,395,413
2047				37,038	37,038	48,734	48,734	(11,696)	(4,328)	118,224	2,378,120
2048				37,038	37,038	48,734	48,734	(11,696)	(4,328)	117,428	2,362,108
2049				37,038	37,038	48,734	48,734	(11,696)	(4,328)	116,691	2,347,282
2050				37,038	37,038	48,734	48,734	(11,696)	(4,328)	116,009	2,333,554
2051				37,038	37,038	48,734	48,734	(11,696)	(4,328)	115,377	2,320,844
2052				37,038	37,038	48,734	48,734	(11,696)	(4,328)	114,792	2,309,074
2053				37,038	37,038	48,734	48,734	(11,696)	(4,328)	114,250	2,298,177
2054				37,038	37,038	48,734	48,734	(11,696)	(4,328)	113,749	2,288,086
2055				37,038	37,038	48,734	48,734	(11,696)	(4,328)	113,284	2,278,743
2056				37,038	37,038	48,734	48,734	(11,696)	(4,328)	112,854	2,270,092
2057				37,038	37,038	48,734	48,734	(11,696)	(4,328)	112,456	2,262,082
2058				37,038	37,038	48,734	48,734	(11,696)	(4,328)	112,087	2,254,666
2059				37,038	37,038	48,734	48,734	(11,696)	(4,328)	111,746	2,247,798
2060				37,038	37,038	48,734	48,734	(11,696)	(4,328)	111,430	2,241,440
2061				37,038	37,038	48,734	48,734	(11,696)	(4,328)	111,137	2,235,552
2062				37,038	37,038	48,734	48,734	(11,696)	(4,328)	110,866	2,230,101
2063				37,038	37,038	48,734	48,734	(11,696)	(4,328)	110,615	2,225,053
2064				37,038	37,038	48,734	48,734	(11,696)	(4,328)	110,383	2,220,379
2065				1,546	1,546	2,034	2,034	(488)	(181)	110,374	2,220,199
Total	\$ 114,042	\$ 0	\$ 342,126	\$ 1,444,532	\$ 1,900,700	\$ 1,900,700	\$ 1,900,700				

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786-553-8878

Benefit Analysis at End of Ownership	
Cumulative Net Present Value of Benefit	\$ 110,374
Cumulative Future Value of Invested Savings	\$ 2,220,199



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 \$ 4,850 (Four Thousand Eight Hundred Fifty Dollars). Our fee includes \$ 2,425 (Two Thousand Four Hundred Twenty 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, \$ 2,425 (Two Thousand Four Hundred Twenty 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 # 126803-02

Legal Entity Name: _____ Property #1:

Title: _____ Address: 24 Pyne Road, Lagrange, GA 30240

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: 126803-02
Invoice Date: 11/20/2025
Project Number: 126803-02

Bill To:

24 Pyne Road, Lagrange, GA 30240

Remit To:

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

Study Fee:	\$4,850.00
Deposit Due Upon Engagement:	\$2,425.00

Properties Included:

24 Pyne Road, Lagrange, GA 30240

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

Thank you for your business!
[Click Here to Make Payment](#)