



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



5003 Westone Plaza
Daycare
Estimated Savings Overview

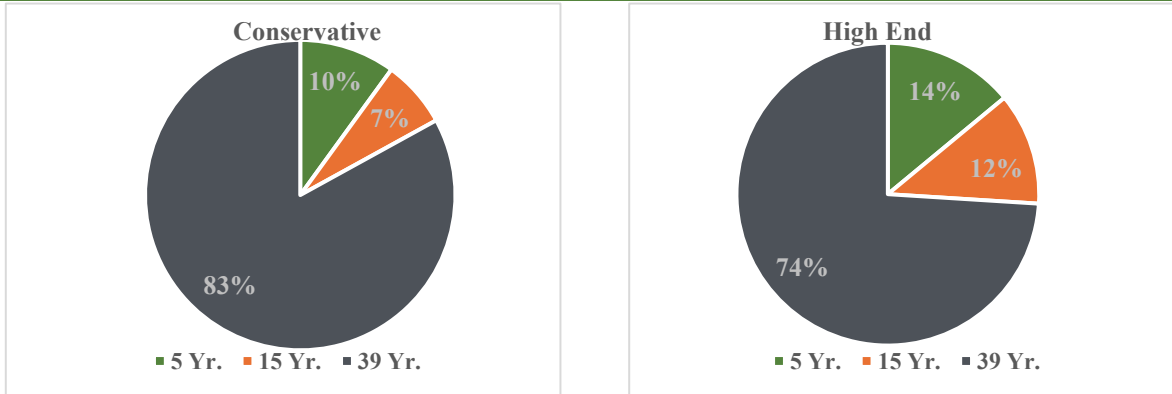
We are pleased to provide this Cost Segregation Study Property Analysis. These results represent an estimated range of expected results based on prior CSSI study results of similar building types of which over 50,000 have been completed to date.

Building Cost: \$12,391,800
Date Placed in Service: 06/1/2025

2025 Range of Benefits - Year of Application

	<u>Conservative</u>	<u>High End</u>
2025 Dep.-Accelerated Method	\$2,249,673	\$3,349,422
2025 Dep.-Straight Line Method	\$172,370	\$172,370
2025 Increased Deduction	\$2,077,303	\$3,177,052
2025 Tax Savings (37%)	\$768,602	\$1,175,509
ROI: 2025	126 : 1	192 : 1

Estimated Allocation of Property



Accumulated Increased Depreciation and Tax Benefits

	<u>Conservative</u>	<u>High End</u>
Accum. Dep. 2025 - 2026	\$2,023,290	\$3,094,443
Accum. Tax Savings 2025 - 2026	\$748,617	\$1,144,944
Accum. Dep. 2025 - 2030	\$1,807,236	\$2,764,008
Accum. Tax Savings 2025 - 2030	\$668,677	\$1,022,683

Fee Overview

Cost Segregation Study Fees	\$9,700
After Tax Fee	\$6,111

Jerry Lotz
88328-01
410-878-2553

The above calculations include 100% bonus depreciation.



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 \$ 9,700 (Nine Thousand Seven Hundred Dollars). Our fee includes \$ 4,850 (Four Thousand Eight Hundred Fifty 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, \$ 4,850 (Four Thousand Eight Hundred Fifty 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 # 88328-01

Legal Entity Name: _____ Property #1:

Title: _____ Address: _____
5003 Westone Plaza

Date of Engagement: _____

Client Phone Number: _____

Client Email: _____ Property #2:

Address: _____ Address: _____

City/State/Zip: _____ Jerry Lotz

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: 88328-01
Invoice Date: 7/25/2025
Project Number: 88328-01

Bill To:

0
5003 Westone Plaza

Remit To:

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

Study Fee:	\$9,700.00
Deposit Due Upon Engagement:	\$4,850.00

Properties Included:

5003 Westone Plaza

Please call your representative, Jerry Lotz at 410-878-2553, with any questions.

Thank you for your business!

[Click Here to Make Payment](#)