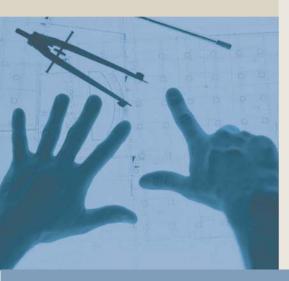


Who can qualify for cost segregation?

If your company pays federal income taxes, has recently purchased, remodeled or constructed a building for at least \$1,000,000 or, if you have multiple locations placed in service since 1987, cost segregation will deliver a substantial tax saving. Original costs, which can be reclassified, include:

• Warehouses	10 - 15%
• Office Buildings	15 - 25%
 Restaurants 	20 - 45%
• Retail Stores	20 - 35%
• Banks	25 - 40%
 Manufacturing 	25 - 55%
 Hotels 	25 - 35%
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Are you getting the tax savings you are entitled?

If you have purchased, remodeled or constructed any type of real estate you are entitled to significant tax savings through cost segregation. *Are you getting these savings?* CSA are tax saving professionals with experience and expertise in the area of cost segregation. They include engineers and tax specialists who can increase your cash flow by accelerating depreciation deductions and deferring state and federal income taxes.

How does cost segregation work?

Cost segregation speeds up the rate of property depreciation. Under current law, buildings are depreciated over 39 years. Most often, personal property and land improvements are buried in the cost of construction or purchase of the building. Personal property typically accounts for 15% - 60% of the total cost and is properly depreciated over 5, 7 and 15 years rather than 39 years. Accelerating depreciation by quantifying the personal property results in increased tax deductions, which provides lower income tax payments and increased cash flow.

Implement the tax strategy that delivers cash today.

Don't wait. Call the cost segregation analysts at CSA and start earning the tax savings you are entitled. For a free consultation and an estimate of the tax benefit you can receive call:

> CSA Cost Segregation Analysts, LLP 312. 222. 1400 Contact: Russell Novak, Partner