

## Recent Schneider Downs Cost Segregation Accomplishments Summer 2010

### Commercial Building

Pittsburgh, PA

A 10-year-old commercial building was analyzed. This study generated a depreciation benefit of \$306,000 in year one based on the segregation of \$415,000 of the total cost basis into shorter lives.

### Retail Facility

Mentor, OH

The subject property is a \$4.9 million retail facility, of which \$1.6 million was reclassified into non 39 year property. This will accelerate depreciation of \$1.1 million in the first five years, and generate a deferral of \$426,000.

### Convenience Store

Grove City, PA

The facility had a cost segregation study completed that reclassified 100% of its \$1.4 million cost basis from 39-year to 15-year property. This generated a \$534,000 tax deferral.

### Distribution Center

Lebanon, TN

A study was completed on a distribution center that was purchased with a cost basis of \$6.8 million. The cost segregation study shifted \$2 million of the costs to shorter lived assets creating a tax deferral benefit of \$758,000.

### Auto Collision Center

Pittsburgh, PA

For this property with a cost of \$1.57 million, the study accelerated over \$509,000 in additional tax depreciation, resulting in tax deferral of \$193,000.

### Hotel

San Antonio, TX

Total construction costs amounted to \$17.6 million. A cost segregation study reclassified approximately 34% of the costs to shorter lived assets resulting in additional depreciation in year one of \$3.5 million.

### Retail Strip Mall

Cranberry, PA

The cost segregation study of this strip mall resulted in reclassifying \$3.5 million of the total cost of \$7.8 million into shorter lived asset classes. The result was a \$1.3 million tax deferral.

### Office Building and Warehouse

Pittsburgh, PA

This study evaluated a building and improvements that were placed into service in 2005. It produced an additional \$455,000 of depreciation and generated a tax deferral of \$173,000.

### Manufacturing Complex

Pennsylvania

Total cost of the complex is \$13 million. The tax deferral benefit of completing the cost segregation study generated a benefit greater than 16 times the cost of the study.