

Apartment Complex 300 units		
Depreciation w/o Cost Segregation	\$29,695,052.00	over 27.5 years
	\$1,079,820.07	per year
Depreciation with Cost Segregation	\$3,576,140.00	5-year
	\$5,433,048.00	15-year
	\$20,685,864.00	27.5-year
Mid-Year Convention 5-year		
Year 1	15.00%	\$536,421.00
Year 2	34.00%	\$1,215,887.60
Year 3	20.40%	\$729,532.56
Year 4	12.24%	\$437,719.54
Year 5	11.30%	\$404,103.82
Year 6	7.06%	\$252,475.48
Mid-Year Convention 15-year		
Year 1	3.75%	\$203,739.30
Year 2	9.63%	\$523,202.52
Year 3	8.66%	\$470,501.96
Year 4	7.80%	\$423,777.74
Year 5	7.03%	\$382,051.94
Year 6	6.31%	\$342,825.33
Year 7	5.90%	\$320,549.83
Year 8	5.90%	\$320,549.83
Year 9	5.91%	\$321,093.14
Year 10	5.90%	\$320,549.83
Year 11	5.91%	\$321,093.14
Year 12	5.90%	\$320,549.83
Year 13	5.91%	\$321,093.14
Year 14	5.90%	\$320,549.83
Year 15	5.91%	\$321,093.14
Year 16	3.69%	\$200,479.47
Mid-Year Convention 27.5-year		
Year 1	1/27.5	\$752,213.24
Year 2	1/27.5	\$752,213.24
Year 3	1/27.5	\$752,213.24
Year 4	1/27.5	\$752,213.24
Year 5	1/27.5	\$752,213.24
Year 6	1/27.5	\$752,213.24
Year 7	1/27.5	\$752,213.24
Year 8	1/27.5	\$752,213.24
Year 9	1/27.5	\$752,213.24
Year 10	1/27.5	\$752,213.24
Year 11	1/27.5	\$752,213.24
Year 12	1/27.5	\$752,213.24
Year 13	1/27.5	\$752,213.24
Year 14	1/27.5	\$752,213.24
Year 15	1/27.5	\$752,213.24

### Savings over the first 16 Years:

Year	Segregated	Not Segregated
Depreciation Year 1	\$1,492,374	\$1,079,820
Depreciation Year 2	\$2,491,303	\$1,079,820
Depreciation Year 3	\$1,952,248	\$1,079,820
Depreciation Year 4	\$1,613,711	\$1,079,820
Depreciation Year 5	\$1,538,369	\$1,079,820
Depreciation Year 6	\$1,347,514	\$1,079,820
Depreciation Year 7	\$1,072,763	\$1,079,820
Depreciation Year 8	\$1,072,763	\$1,079,820
Depreciation Year 9	\$1,073,306	\$1,079,820
Depreciation Year 10	\$1,072,763	\$1,079,820
Depreciation Year 11	\$1,073,306	\$1,079,820
Depreciation Year 12	\$1,072,763	\$1,079,820
Depreciation Year 13	\$1,073,306	\$1,079,820
Depreciation Year 14	\$1,072,763	\$1,079,820
Depreciation Year 15	\$1,073,306	\$1,079,820
Depreciation Year 16	\$952,693	\$1,079,820
Depreciation in 16 years	\$21,045,252	\$17,277,121
<b>Total Savings</b>	<b>\$3,768,131</b>	
<b>Average per year</b>	<b>\$235,508</b>	