

[Company Letterhead]

[Date]

[Name of Consulting/Accounting Firm]

[Address]

[City, State, Zip]

Re: Management Representation Letter for Cost Segregation Study

Dear [Contact Name],

This representation letter is provided in connection with your cost segregation study of the property located at [Property Address] for the tax year ended [Date]. We confirm that we are responsible for the completeness and accuracy of the information provided to you.

We confirm, to the best of our knowledge and belief, the following representations made to you during your study:

- **Ownership:** The entity [Entity Name] holds legal title to or a leasehold interest in the subject property and has the right to claim depreciation for federal income tax purposes.
- **Accuracy of Records:** All financial records, construction invoices, closing statements, blueprints, and property data provided to you are authentic, accurate, and complete.
- **Cost Basis:** The total project cost of \$[Amount] represents the actual costs incurred. There are no undisclosed rebates, refunds, or credits that would reduce this basis.
- **Placed-in-Service Date:** The property was ready and available for its specifically assigned function on [Date].
- **Property Condition:** All assets identified in the construction documents were actually installed and are currently in use at the facility.
- **Prior Depreciation:** We have provided details of any depreciation previously claimed on this property in prior tax filings.
- **Intent of Use:** We have disclosed any plans for the immediate demolition, abandonment, or disposal of any portion of the assets included in this study.

We understand that your report will be used to support our federal income tax filings and that the classification of assets into shorter recovery periods is based on the information we have provided regarding the use and function of said assets.

Sincerely,

[Signature]

[Name of Authorized Officer]

[Title]

[Company Name]