

[Date]

[Client Name]

[Client Title]

[Company Name]

[Address]

[City, State, Zip Code]

Re: Transmittal of Cost Segregation Study - [Property Name/Address]

Dear [Client Name],

We are pleased to submit the completed Cost Segregation Study for the property located at [Property Address], which was placed in service on [Date].

The primary objective of this study was to identify and reclassify assets qualifying for shorter recovery periods under the Internal Revenue Code, rather than the standard 27.5-year or 39-year depreciation schedules. Our engineering-based approach included a physical inspection of the property, a review of architectural drawings, and an analysis of construction cost records.

Based on our findings, we have reclassified the following amounts:

- 5-Year Property (Personal Property): \$[Amount]
- 7-Year Property (Personal Property): \$[Amount]
- 15-Year Property (Land Improvements): \$[Amount]
- [27.5 or 39]-Year Property (Real Property): \$[Amount]

The enclosed report contains the detailed schedules and supporting documentation required to justify these classifications for federal tax purposes. Please provide a copy of this report to your tax professional to ensure the findings are properly reflected on your next tax return.

Thank you for the opportunity to provide our services. Please contact us at [Phone Number] if you have any questions regarding this report.

Sincerely,

[Your Name]

[Your Title]

[Firm Name]