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To whom it may concern:

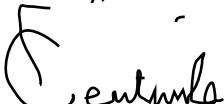
Mr. Hobbs of Segregation Holding performed a cost segregation study on our Extra Space self-storage facility and we couldn't be more pleased. He was very professional and understanding in how he worked with us. There didn't seem to be any question to elementary for him to answer as we worked through the decision to engage his services.

Our CPA had told us about this last year but we didn't really see how it could benefit. Honestly, what he shared seemed a bit preposterous and I didn't want to do anything that might throw up a red flag for the IRS. After talking with Mr. Hobbs I was so relieved! He explained that cost segregation made us tax compliant and that the IRS could audit us because we weren't currently depreciating our facility the right way. I questioned my CPA about that and he said that is "technically" true but that the IRS doesn't mind the longer depreciation period...Mr. Hobbs concurred on that because it lets the IRS have my money longer. That was all I needed to hear.

Now, the fee seemed a little high at the beginning even though I really didn't understand what all was being done. However, now that the results are in, and they exceeded their original estimate, I can't be happier. I guess it's hard to complain when you get a 10 to 1 return on your investment!

Mr. Hobbs, thanks again for a job well done. We heartily endorse you and your firm to anyone wanting to get an IRS tax refund by using cost segregation.

Sincerely,


Frank Centimole, Owner