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New York Style Pizzeria  
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August 15, 2011

Hello Mr. Marlow,

I am writing to thank you for the time you spent with me explaining the details of this cost segregation study your firm performed for us. Both in the beginning and after the study was completed you answered all of our questions and made the process much easier to go through.

This was something our CPA knew little about and really left the decision-making up to us. Again, your involvement was a key factor in our moving forward. Honestly, I thought your fees were high, but then again, I had no comparison with which to make. Of course, your estimate showed us getting many times our fee back in income tax benefits; I simply wish I had known how it would turn out so my worries could have been alleviated sooner.

The engineer who came to do our survey was professional and virtually invisible as he did his work. No customers or employees were disrupted as he measured and photographed everything. Our final report is quite thorough and shows us getting well over \$200,000 in accelerated tax benefits for the next 5 years. We are grateful.

I wish to end with our strongest recommendation of you and your firm, Segregation Holding Company, to anyone who is considering a way to maximize their tax savings for their business.

Thank you again for a job well done.

Respectfully,

A handwritten signature in black ink that reads "Billy Franko".

Billy Franko, CFO  
Sam & Louie's Pizza