



EDWARDS
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Dear Jeff,

I want to thank you for your diligent work and efforts in providing my clients with quality cost segregation studies. Now that you have completed almost 20 studies I have found your work to be of the highest quality and quite detailed in the results. I look forward to seeing this work out just as well for my remaining client base.

In the beginning of our relationship I was somewhat skeptical as to how you could price your work in such a way as to make it feasible for some of my clients who own small leasehold space. I know it works for those who own assets in excess of \$500,000 but I have many dentists whose offices encompass less than 2,000 square feet with total build-out of \$75,000 to \$150,000. To my amazement you were able to perform these studies at a price-point that delivered ROIs of as much as 1000% or more...absolutely incredible!

Furthermore, as we continue to approach more of my clients with cost segregation you have made the process simple and seamless for our introduction. I have complete confidence in your ability to deliver an IRS-defensible report which provides me a great comfort.

The feedback I have received from many of my clients has been that you are both personable and professional as you performed the site surveys. You exhibited patience in answering questions and made them feel at ease, and for that, I am grateful. As I continue to seek value-added services to offer my clients I am convinced that bringing you and your company in to facilitate the use of cost segregation has been one of my brightest ideas. I know I will receive more client referrals as a result of our partnership. I only wish I had met you sooner.

It is my pleasure to recommend you and SHL to any accounting or tax professional, or property owner for that matter, who seeks to minimize their tax burden and maximize their cash flow.

Respectfully,

Robert Edwards, CPA