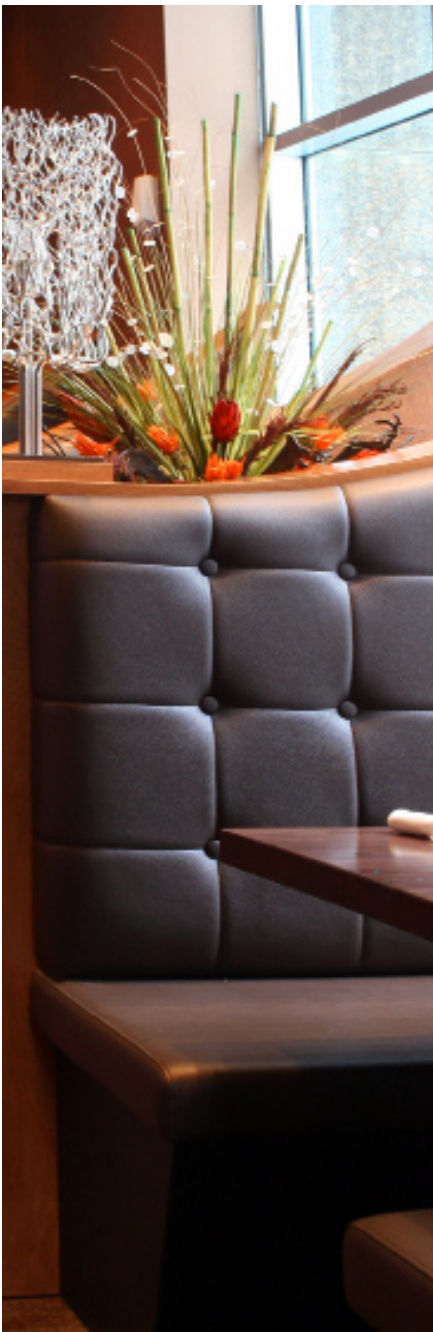
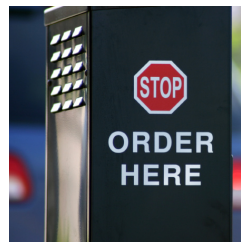




Income Tax Savings for Restaurants



Cost Segregation Partners (CSP), a national leader in providing cost segregation services in the restaurant industry, has performed several hundred studies for fast food, QSR and restaurants across the U.S. Our experienced team of construction engineers and tax CPAs work 100% in the cost segregation service niche with no outsourcing of professionals. Allow CSP to show how allocating a portion of the 39-year assets to 5 and 15 year categories can bolster a significant increase in cash flow to you and your company.



For example, a Restaurant with a cost basis of \$1.3 million, placed in service in 2000 could receive additional depreciation in the current year of approximately \$308,000.

A Fast Food Restaurant with a cost basis of \$800,000, placed in service in 2009 could receive additional depreciation in subsequent four years of approximately \$156,000.

A Quick Serve Restaurant with a cost basis of \$1 million, placed in service in 2007 could receive additional depreciation in first four years of approximately \$248,000, resulting in federal and state taxes deferred of \$107,000 (using combined 43% tax rate).

A Restaurant with a cost basis of \$1.9 million, placed in service in 2003 could receive additional depreciation in first four years of approximately \$356,000, resulting in federal and state taxes deferred of \$153,000 (using combined 43% tax rate).

For more information, contact:

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