EXHIBIT 1 | **Cost Segregation Study**
Estimated Benefits

Summary Assumptions and Benefit Estimates

The following table is a summary of assumptions and subsequent estimated benefits.

Property Name: 1261 Hilstone Dr

Date: 7/10/26

Property Basis Assumptions

A	Basis Name	Total Cost Basis	Land Cost	Depreciable Cost Basis	Date In Service	Bonus Eligible
1	Original Basis	1,550,000	310,000	1,240,000	7/10/26	Yes

Tax Assumptions

B	Federal Income	State Income	Unearn Inc Med	Total Effect Rate
1	37.00%	4.95%	3.80%	45.75%

Service Fee

Fee	After Tax Fee	Retainer
$ 3,000	$ 1,628	$ 900

Benefit Estimate (No Bonus Applied)

C	Current Year 2026	Straight-line Dep	Cost Seg Dep	Estimated Benefit* High	Estimated Benefit* Low
	Current Year Depreciation	20,671	83,320		
	Previous Years Depreciation	-	-		
	Total Depreciation	20,671	83,320	**62,650**	**53,252**
	Cash Benefit			28,662	24,363
	Cash Benefit is "x" times the After Tax Fee			17.6	15.0
	481(a) Adjustment (INCLUDED ABOVE)		-		
	Time Value Summary			**High**	**Low**
	** Opportunity Value of Cash Benefit		5.0%		
	5 Years			149,643	127,197
	10 Years			178,317	151,569
	*** NPV of Cash Benefit Over Depreciable Life		5.0%	61,021	51,868

D	Future Years	Traditional Dep	Cost Seg Dep	Estimated Benefit* High	Estimated Benefit* Low
	Year 2027	45,086	142,864	**97,777**	**83,111**
	Year 2028	45,086	100,774	**55,688**	**47,335**
	Year 2029	45,086	75,184	**30,098**	**25,583**
	Year 2030	45,086	74,261	**29,174**	**24,798**
	5 Year Total Depreciation	201,016	476,403	**275,387**	**234,079**

Benefit Estimate (Bonus Applied)

E	Current Year 2026	Straight-line Dep	Cost Seg Dep	Estimated Benefit* High	Estimated Benefit* Low
	Current Year Depreciation	20,671	453,228		
	Previous Years Depreciation	-	-		
	Total Depreciation	20,671	453,228	**432,557**	**367,673**
	Cash Benefit			197,895	168,211
	Cash Benefit is "x" times the After Tax Fee			121.6	103.4
	481(a) Adjustment (INCLUDED ABOVE)		-		
	Time Value Summary			**High**	**Low**
	** Opportunity Value of Cash Benefit		5.0%		
	5 Years			219,454	186,535
	10 Years			220,184	187,156
	*** NPV of Cash Benefit Over Depreciable Life		5.0%	86,342	73,391
F					

* The Benefit is theoretical based on results from other properties of similar type and use. The actual results may be higher or lower.
The "High" and "Low" are an estimated range to accommodate variations between properties.

** The Opportunity Value of Cash Benefit is the future value of cash derived by Cost Segregation invested over the stated year period.

*** The NPV is the Net Present Value of the cash flow derived by Cost Segregation in comparison to the remaining Straight Line Depreciable Life.

Clients Initial ________________

EXHIBIT 1 **Cost Segregation Study**

Annual Benefit Comparison **Estimated Benefits**

The following table is a preliminary annual comparison of the straight-line depreciation methodology and a Cost Segregation methodology.

Property Name: 1261 Hilstone Dr Date: 7/10/26

NO BONUS DEPRECIATION

		A	B	C	D	E	F	G	H
		STRAIGHT LINE METHOD	**COST SEGREGATION METHOD**					**COST SEGREGATION BENEFIT**	
Year		Traditional Depreciation	5 Year Depreciation	7 Year Depreciation	15 Year Depreciation	27 Year Depreciation	Total Depreciation	Additional Depreciation	Tax Savings
1	2026	20,671	63,984	-	5,999	13,338	83,320	62,650	28,662
2	2027	45,086	102,374	-	11,397	29,092	142,864	97,777	44,733
3	2028	45,086	61,425	-	10,257	29,092	100,774	55,688	25,477
4	2029	45,086	36,855	-	9,238	29,092	75,184	30,098	13,770
5	2030	45,086	36,855	-	8,314	29,092	74,261	29,174	13,347
6	2031	45,086	18,427	-	7,474	29,092	54,994	9,907	4,533
7	2032	45,086		-	7,078	29,092	36,170	(8,916)	(4,079)
8	2033	45,086		-	7,078	29,092	36,170	(8,916)	(4,079)
9	2034	45,086			7,090	29,092	36,182	(8,904)	(4,074)
10	2035	45,086			7,078	29,092	36,170	(8,916)	(4,079)
11	2036	45,099			7,090	29,100	36,190	(8,909)	(4,076)
12	2037	45,086			7,078	29,092	36,170	(8,916)	(4,079)
13	2038	45,099			7,090	29,100	36,190	(8,909)	(4,076)
14	2039	45,086			7,078	29,092	36,170	(8,916)	(4,079)
15	2040	45,099			7,090	29,100	36,190	(8,909)	(4,076)
16	2041	45,086			3,539	29,092	32,631	(12,455)	(5,698)
17	2042	45,099				29,100	29,100	(15,999)	(7,319)
18	2043	45,086				29,092	29,092	(15,994)	(7,317)
19	2044	45,099				29,100	29,100	(15,999)	(7,319)
20	2045	45,086				29,092	29,092	(15,994)	(7,317)
21	2046	45,099				29,100	29,100	(15,999)	(7,319)
22	2047	45,086				29,092	29,092	(15,994)	(7,317)
23	2048	45,099				29,100	29,100	(15,999)	(7,319)
24	2049	45,086				29,092	29,092	(15,994)	(7,317)
25	2050	45,099				29,100	29,100	(15,999)	(7,319)
26	2051	45,086				29,092	29,092	(15,994)	(7,317)
27	2052	45,099				29,100	29,100	(15,999)	(7,319)
28	2053	45,086				29,092	29,092	(15,994)	(7,317)
29	2054	1,885				1,216	1,216	(669)	(306)
30	2055								
31	2056								
32	2057								
33	2058								
34	2059								
35	2060								
36	2061								
37	2062								
38	2063								
39	2064								
40	2065								
	Total	$ 1,240,000	$ 319,920	$ -	$ 119,970	$ 800,110	$ 1,240,000	$ (0)	$ 0
	Net Present Value	$ 648,953				Net Present Value	$ 782,333	$ 133,380	$ 61,021
						Opportunity Value			
						5 Year			$ 149,643
						10 Year			$ 178,317

Clients Initial ____________

EXHIBIT 1 | **Cost Segregation Study**

Annual Benefit Comparison | **Estimated Benefits**

The following table is a preliminary annual comparison of the straight-line depreciation methodology and a Cost Segregation methodology.

Property Name: 1261 Hilstone Dr | Date: 7/10/26

BONUS DEPRECIATION APPLIED

		A	B	C	D	E	F	G	H
		STRAIGHT LINE METHOD	COST SEGREGATION METHOD					COST SEGREGATION BENEFIT	
Year		Traditional Depreciation	5 Year Depreciation	7 Year Depreciation	15 Year Depreciation	27 Year Depreciation	Total Depreciation	Additional Depreciation	Tax Savings
1	2026	20,671	319,920	-	119,970	13,338	453,228	432,557	197,895
2	2027	45,086				29,092	29,092	(15,994)	(7,317)
3	2028	45,086				29,092	29,092	(15,994)	(7,317)
4	2029	45,086				29,092	29,092	(15,994)	(7,317)
5	2030	45,086				29,092	29,092	(15,994)	(7,317)
6	2031	45,086				29,092	29,092	(15,994)	(7,317)
7	2032	45,086				29,092	29,092	(15,994)	(7,317)
8	2033	45,086				29,092	29,092	(15,994)	(7,317)
9	2034	45,086				29,092	29,092	(15,994)	(7,317)
10	2035	45,086				29,092	29,092	(15,994)	(7,317)
11	2036	45,099				29,100	29,100	(15,999)	(7,319)
12	2037	45,086				29,092	29,092	(15,994)	(7,317)
13	2038	45,099				29,100	29,100	(15,999)	(7,319)
14	2039	45,086				29,092	29,092	(15,994)	(7,317)
15	2040	45,099				29,100	29,100	(15,999)	(7,319)
16	2041	45,086				29,092	29,092	(15,994)	(7,317)
17	2042	45,099				29,100	29,100	(15,999)	(7,319)
18	2043	45,086				29,092	29,092	(15,994)	(7,317)
19	2044	45,099				29,100	29,100	(15,999)	(7,319)
20	2045	45,086				29,092	29,092	(15,994)	(7,317)
21	2046	45,099				29,100	29,100	(15,999)	(7,319)
22	2047	45,086				29,092	29,092	(15,994)	(7,317)
23	2048	45,099				29,100	29,100	(15,999)	(7,319)
24	2049	45,086				29,092	29,092	(15,994)	(7,317)
25	2050	45,099				29,100	29,100	(15,999)	(7,319)
26	2051	45,086				29,092	29,092	(15,994)	(7,317)
27	2052	45,099				29,100	29,100	(15,999)	(7,319)
28	2053	45,086				29,092	29,092	(15,994)	(7,317)
29	2054	1,885				1,216	1,216	(669)	(306)
30	2055								
31	2056								
32	2057								
33	2058								
34	2059								
35	2060								
36	2061								
37	2062								
38	2063								
39	2064								
40	2065								
	Total	$ 1,240,000	$ 319,920	$ -	$ 119,970	$ 800,110	$ 1,240,000	$ 0	$ 0
	Net Present Value	$ 648,953				Net Present Value	$ 837,680	$ 188,727	$ 86,342
						Opportunity Value			
						5 Year			$ 219,454
						10 Year			$ 220,184

Clients Initial ____________