



DENTAL
FAMILY CIRCLE

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March 21, 2013

To Whom It May Concern,

I would like to thank Mr. Jeff Hobbs and his team of engineers and architects for providing the Segregated Cost Recovery study on my dental office in such a professional and timely manner. I am pleased my CPA, Mike White, referred Mr. Hobbs to me.

Honestly, I was skeptical about the financial benefits I could possibly gain and did not understand why my tax preparer could not accelerate depreciation on my tax return without this study. Due to Mr. Hobbs willingness to take the time to educate me on the IRS guidelines for dental office depreciation and the requirement of reports created by qualified engineers and architects, I decided to hire Mr. Hobbs to do the cost segregation study on my office.

Mr. Hobbs quickly provided an easy-to-follow preliminary analysis that showed I could defer four times the amount of income taxes related to depreciation on my 2012 tax return using the accelerated instead of straight-line approach. I was surprised when the final study results exceeded the initial savings estimate by 75%!

I was also pleased to learn from Mr. Hobbs how he and his company, Segregation Holding Limited, rely upon Marshall & Swift building and component cost data to determine depreciation values of assets for their cost segregation studies. Even more comforting is the fact that Marshall & Swift costs are cited in the **IRS Cost Segregation Audit Techniques Guide** as a reliable cost source.

I highly recommend Mr. Hobbs and Segregation Holding Limited to anyone wanting to defer their tax liability and free those tax dollars today rather than years from now to invest in other areas of their business.

Sincerely,



Dr. Chris S. Villanueva