



Harding Pike LLC
1410 Harding Pike
Nashville, TN 37214

Hello Mr. Hobbs,

As a Wendy's franchisee we are privy to a constant barrage of information that is supposed to save us money. My experience has been that most times this isn't the case. However, in this instance I was pleasantly surprised.

When I received the information from corporate I was my usual skeptical self. I asked my CPA about it and she said that cost segregation is a legitimate tax strategy that accelerates depreciation and that I should learn more. My CPA gave me 2 cost segregation firms she has worked with and yours is one of them. It didn't take me long to figure out that you were the one I needed to work with. You were very good about taking time with me to answer my questions and made me feel quite comfortable with the whole process. The only thing I felt unsure of was the cost but I also saw what the potential income tax refund was that your estimate showed.

Now that I have the final report I am somewhat embarrassed that I took so long to move forward with this and wish I gave you the check the first day we met rather than 2 weeks later! I also want to share how impressed I am at the fact your study actually found almost 25% more qualifying assets than what your initial estimate showed. For that I am truly grateful! I can now fund my son's college education for the next 3 years with my income tax refund from this.

I highly recommend you and your company, Segregation Holding Company Limited, to anyone seeking to keep more of their income and maximize their tax savings.

Thank you!

A handwritten signature in blue ink that reads "James A. England". The signature is written in a cursive style with a large, prominent "J" and "E".

James A. England
Managing Member
Owner