



March 21, 2016

Dear Building Owner:

Todd Strumpfer and CSSI did Cost Segregation Studies on 17 of my buildings in 2015. Their Studies resulted in over \$400,000 in income tax benefit for me. They did a great job on the Studies and I have recommended their services to other building owners. I'm sure we work on more projects in the future when I need to lower my tax liability.

Thank you,

A handwritten signature in black ink, appearing to read "Ken Martin". The signature is written in a cursive style with a long, sweeping underline.

Ken Martin

M.I.G. Properties

M.I.G. Properties Office 3110 8th Street South, Moorhead, MN 56560