### Tax Analysis

Because these structures can be considered temporary, and due to the Internal Revenue Code Section 179 Benefit, you will see an incredible tax savings with a ClearSpan™ Fabric Structure as compared to traditional wood buildings. Please note these are general examples. It is strongly recommended to consult with a professional tax advisor to determine your eligibility for any tax savings.

### Lighting Cost Savings Analysis

The designs of our building fabric covers allow light to filter through, which eliminates the need for daytime lighting and saves you money on utilities costs.

---

#### ClearSpan™ Fabric Structure with Internal Revenue Code Section 179

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost of Building</td>
<td>$100,000.00</td>
</tr>
<tr>
<td>Depreciation Allowed - First Year</td>
<td>$100,000.00</td>
</tr>
<tr>
<td>Depreciation Life = 1 Year</td>
<td></td>
</tr>
<tr>
<td>Depreciation Life = 39.5 Years</td>
<td></td>
</tr>
<tr>
<td>Tax Savings (Assume 35% Tax Bracket for Federal and State Income Taxes)</td>
<td></td>
</tr>
<tr>
<td>Tax Savings - First Year</td>
<td>$35,000.00</td>
</tr>
<tr>
<td>Net Cost to Buyer After Tax Benefit</td>
<td>$65,000.00</td>
</tr>
<tr>
<td>Additional Savings to Buyer</td>
<td></td>
</tr>
<tr>
<td>Reinvestment of Tax Savings Over Average Holding Period at 4% for 19 Years:</td>
<td>$25,935.00</td>
</tr>
<tr>
<td>$34,114.00 x 4% x 19 Years =</td>
<td></td>
</tr>
</tbody>
</table>

#### ClearSpan™ Fabric Structure with (Single Use, Removable Building)

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost of Building</td>
<td>$250,000.00</td>
</tr>
<tr>
<td>Depreciation Allowed 7 Year Life</td>
<td>$35,714.00</td>
</tr>
<tr>
<td>39.5 Years</td>
<td></td>
</tr>
<tr>
<td>Total Depreciation After 7 Years</td>
<td>$250,000.00</td>
</tr>
<tr>
<td>Tax Savings (Assume 35% Tax Bracket for Federal and State Income Taxes)</td>
<td>$87,500.00</td>
</tr>
<tr>
<td>Tax Savings - First 7 Years</td>
<td></td>
</tr>
<tr>
<td>Net Cost to Buyer After Tax Benefit</td>
<td>$162,500.00</td>
</tr>
<tr>
<td>Additional Savings to Buyer</td>
<td></td>
</tr>
<tr>
<td>Reinvestment of Tax Savings Over Average Holding Period at 4% for 16 Years:</td>
<td>$46,080.00</td>
</tr>
<tr>
<td>$71,994 x 4% x 16 Years =</td>
<td></td>
</tr>
</tbody>
</table>

#### Light Fixture Installation Costs 120’ x 140’ ClearSpan

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of 400 W fixtures required</td>
<td>15</td>
</tr>
<tr>
<td>Cost per fixture, including installation</td>
<td>$350.00</td>
</tr>
<tr>
<td>Start-up cost comparison</td>
<td>$350.00</td>
</tr>
<tr>
<td>ClearSpan Savings Advantage</td>
<td>$8,750.00</td>
</tr>
</tbody>
</table>

#### Light Fixture Installation Costs 120’ x 140’ Traditional Building

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of 400 W fixtures</td>
<td>40</td>
</tr>
<tr>
<td>Cost per fixture, including installation</td>
<td>$350.00</td>
</tr>
<tr>
<td>Start-up cost comparison</td>
<td>$14,000.00</td>
</tr>
<tr>
<td>ClearSpan Savings Advantage</td>
<td></td>
</tr>
</tbody>
</table>

#### Energy Cost Comparison 120’ x 140’ ClearSpan

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kilowatt hours per year for 400 W fixtures</td>
<td>2,280</td>
</tr>
<tr>
<td>Number of 400 W fixtures</td>
<td>15</td>
</tr>
<tr>
<td>Cost per kilowatt hour - 20 year average (projected)</td>
<td>$0.20</td>
</tr>
<tr>
<td>Total energy costs per year</td>
<td>$456.00</td>
</tr>
<tr>
<td>Energy costs for 20 years</td>
<td>$9,120.00</td>
</tr>
<tr>
<td>Bulb and ballast replacement costs for 20 years</td>
<td></td>
</tr>
<tr>
<td>Note: Costs will be greater with nighttime use.</td>
<td>$5,00.00</td>
</tr>
<tr>
<td>20 year energy, installation and maintenance costs</td>
<td>$9,120.00</td>
</tr>
<tr>
<td>20 year ClearSpan Savings Advantage</td>
<td>$139,000.00</td>
</tr>
</tbody>
</table>