

## Pricing & Loan Balance

	Scenario A Sales Price	Scenario B Sales Price	Scenario C Sales Price
Sales Scenarios:	\$1,200,000	\$1,300,000	\$1,400,000
Current Loan Balance:	\$550,000		

## Cost of Sale

COS Item	Method	Entry	(A) Result	(B) Result	(C) Result
Professional Fee	% of Sales Price	6.00%	\$72,000	\$78,000	\$84,000
City Taxes	\$ Amount per \$1,000	\$4.50	\$5,400	\$5,850	\$6,300
County Taxes	\$ Amount per \$1,000	\$1.10	\$1,320	\$1,430	\$1,540
Escrow Fees	\$ Amount per \$1,000	\$2.00	\$2,400	\$2,600	\$2,800
Titles Fees	\$ Amount	\$1,500	\$1,500	\$1,500	\$1,500
Misc. Closing Costs	% of Sales Price	0.25%	\$3,000	\$3,250	\$3,500
			\$0	\$0	\$0
			\$0	\$0	\$0
			\$0	\$0	\$0
			\$0	\$0	\$0
<b>Total Cost of Sale (%)</b>			<b>(7.14%) - \$85,620</b>	<b>(7.13%) - \$92,630</b>	<b>(7.12%) - \$99,640</b>

PROCEEDS:	\$564,380	\$657,370	\$750,360
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## Depreciation & Taxes

Original Purchase Price:	\$1,000,000
Depreciable %:	70.00%
Year Purchased:	2001
Years Since Purchase:	11
Building Type:	Commercial (40 yrs)
Tax Basis:	\$807,500
Capital Gain Tax:	20.00%

	Scenario A	Scenario B	Scenario C
Sales Scenarios:	\$1,200,000	\$1,300,000	\$1,400,000
Loan Amount:	\$550,000	\$550,000	\$550,000
Cash from sale:	\$650,000	\$750,000	\$850,000

**COS Item**

Professional Fee	\$72,000	\$78,000	\$84,000
City Taxes	\$5,400	\$5,850	\$6,300
County Taxes	\$1,320	\$1,430	\$1,540
Escrow Fees	\$2,400	\$2,600	\$2,800
Titles Fees	\$1,500	\$1,500	\$1,500
Misc. Closing Costs	\$3,000	\$3,250	\$3,500
0	\$0	\$0	\$0
0	\$0	\$0	\$0
0	\$0	\$0	\$0
0	\$0	\$0	\$0
<b>Total Cost of Sale (%):</b>	<b>(7.14%) - \$85,620</b>	<b>(7.13%) - \$92,630</b>	<b>(7.12%) - \$99,640</b>
<b>Proceeds:</b>	<b>\$564,380</b>	<b>\$657,370</b>	<b>\$750,360</b>
Taxable Gains:	\$455,737	\$530,826	\$605,916
Capital Gains Tax:	\$91,147	\$106,165	\$121,183
<b>Net Proceeds:</b>	<b>\$473,233</b>	<b>\$551,205</b>	<b>\$629,177</b>

