

# **EXHIBIT 21**

**9. Calculation that results in an Inflation Allowance of \$4,122,000.**

New Construction / Building	\$	55,672,612	Marshall Swift Comparative Value
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Specialty Hardware & Security	\$1,000,000
Exterior Courtyards / Security Walls	\$500,000
Balconies	\$422,388
Balcony Hardscaping / Landscaping	\$500,000
Canopies	\$150,000
Site	\$1,410,000
Site	\$315,000
Tech	\$ 3,400,000
<b>Sub-total</b>	<b>\$ 7,697,388</b>

<b>Total Construction</b>	<b>\$ 63,370,000</b>
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**Other**

<b>Movable Equipment</b>	\$	6,450,000
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<b>Construction Plus Items Subject to Inflation</b>	<b>\$ 69,820,000</b>
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Escalation / Inflation Factor	5.905%	2.9% per year for 2 years
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<b>Escalation / Inflation Allowance</b>	<b>\$ 4,122,871</b>	Rounded to \$4,122,000.
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