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**ELLIOTT DAVIS, LLC SENIOR MANAGER SPEAKS AT THE NORTH CAROLINA CHAPTER
OF THE CCIM'S MONTHLY MEETING**

**Travis R. Bogan Speaks on Benefits and Methodology of Cost Segregation Studies for
Commercial Real Estate Development**

GREENVILLE, S.C., Oct. 7, 2008 – Elliott Davis, LLC, one of the Southeast's largest accounting and business advisory firms, announced that Travis R. Bogan, CPA and senior manager in the firm's tax group, recently served as a guest speaker at the Charlotte, N.C. chapter of the CCIM's (Certified Commercial Investment Member) monthly meeting.

On Oct. 2, Bogan addressed the audience of more than 30 commercial real estate professionals regarding the tax benefits and methodology of conducting cost segregation studies for commercial real estate developments. The networking breakfast meeting was held at Crowne Plaza Hotel in Charlotte, N.C.

Bogan has thirteen years of experience in public accounting, specializing in tax services including income tax compliance for corporate entities, partnerships and individuals. Bogan also provides tax planning services for businesses and individuals. He consults with clients in a variety of areas, including business succession planning, cash flow and income planning and developing procedures manuals for accounting personnel. His experience is focused on companies in the construction industry. He also performs cost segregation studies and is the leader of that service area for Elliott Davis.

Prior to joining Elliott Davis, Bogan was employed by Brigman, Holcomb, Weeks and Company, P.A. in Greenville for six years before the firm merged with Elliott Davis in 2000. In addition to his professional work, Bogan has been an instructor at Clemson University, teaching "Principles of Accounting" for several semesters.

Bogan earned a bachelor's degree in business administration/accounting from the University of South Carolina, and a master's degree in professional accountancy from Clemson University. He is a member of the American Institute of Certified Public Accountants; South Carolina Association of Certified Public

Accountants; and Construction Financial Management Association. He also serves as executive board member, treasurer, and finance committee chairman for the Habitat for Humanity of Greenville County.

Editor's Note: Photo Attached.

ABOUT ELLIOTT DAVIS, LLC

Since 1925, Elliott Davis has been the accounting and business advisory firm that improves the financial management of emerging and middle market clients by offering a comprehensive array of accounting and business advisory services.

Today, Elliott Davis is one of the largest accounting and business advisory firms in the Southeast, and among the top five companies awarded as "2007 Best Places to Work in South Carolina." With 50 shareholders, Elliott Davis has nearly 400 employees in 10 offices throughout the Southeast. Elliott Davis' affiliates include Elliott Davis Capital Partners, LLC, a regional investment banking firm; Elliott Davis Technology Solutions, LLC, a leading full-service network integration and security provider; and Elliott Davis Wealth Management Services, LLC, which helps individuals achieve personal financial goals by providing planning, investment, insurance and brokerage services.

The firm is a member of The Leading Edge Alliance, an international professional association of independently-owned accounting and consulting firms based in the U.S., and is strategically aligned with LEA Europe and LEA Asia Pacific, a worldwide network of 300 offices in 80 countries around the globe.

For more information about Elliott Davis and its services, visit www.elliottdavis.com

ABOUT THE CCIM – NORTH CAROLINA CHAPTER

The North Carolina Chapter of CCIM promotes the image and reputation of the Institute and its CCIM designee members, gives assistance and guidance to candidates seeking to become designees, providing opportunity for participation by members of the Institute in an ongoing program of real estate education by supporting the education program of the Institute, conducts approved real estate courses and seminars for the chapter, local boards of REALTORS[®], State association of REALTORS[®], and members of the public within the chapter's jurisdiction, assist the Institute in achieving their purposes and objectives including: market feedback, course promotion, public relations, and membership recruitment and retention, and provides a forum for the exchange of information and business development.

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