



Green Zip® is a **patented Cash-Flow solution yielding \$5 to \$10/ sq.ft.** for new and remodel projects that **makes Sustainable Building Profitable**. A typical 100,000 sq. ft. project yields \$500k to \$1million NPV. Increased Cash-Flow is achieved through accelerated depreciation by allowing the owner to reclassify the value of all non-load bearing interior walls in their project from Real Property to Personal Property. This patented product is unique because it is *designed* to give the *ability* to allow drywall to be moved*. The value of this reclassified personal property can be depreciated over 5 years as opposed to 27 or 39 years thus reducing tax liability and pocketing the benefit in the first 5 years of ownership. (Note: you get 75% of the benefit 1st quarter of the fiscal year the project will be completed with the remaining 25% received in future years). The Green Zip fee paid by the owner is approximately 10% of that Tax Benefit. Increase LEED points with no increase in construction costs and reduce amount of drywall entering landfills.

***TAX FACTS:** IRS Private Letter Ruling (PLR) for Green Zip drywall partitions **does not require that the wall 'will' ever be moved** to qualify. The threshold event is **"are there circumstances where it 'may'... be moved"**—refer to website & Frank.Little@GreenZip.com for a dozen such circumstances that apply to virtually every project. The PLR applies to you where your facts are similar to the PLR Taxpayer; that is, are you an owner "occupant" and or a "lessor of building space"; also, the PLR building design applies to **Assisted Living, Hotels, Medical, Office, Apartments, and Retail**. The IRS further validates the 5-year classification in its 2008 Pre-File Agreement and Video wherein IRS senior attorneys and engineers tested all known brands of drywall tape and **Only Green Zip Tape passed the IRS test**. Further RSM's Washington National Tax Group of lawyers and Partner-National Leader of Tax Consulting Services approved Green Zip, as have many other leading CPA firms. Akin Gump, in their Bloomberg article, not only validated the Green Zip PLR they also added numerous supporting court cases. **C.B. Richard Ellis** says multiply the traditional cost seg study benefits by 2-3 times".

CONSTRUCTION FACTS: Marek's best drywall finisher installed Green Zip Tape with the Zip Stick (which requires only one person) twice as fast as with a Bazooka gun (which requires one Bazooka person and two wipers). Green Zip Tape is **UL approved** and fire rated for ALL assemblies. Green Zip pays the GC a fee for project observation. The tape is provided to the drywall finisher. The use of Green Zip has enabled some customers to qualify for LEED points.

TYPICAL STEPS FOR A PROJECT: 1. Green Zip engineers study drawings and schedule of values to determine the value of the components in the wall impacted by Green Zip (drywall, studs, doors, glass, electrical, plumbing, paint, etc.). 2. That value is run through a Cost Segregation Benefit study (usually done by CBRE, RSM, or the owner's preferred cost seg. provider and paid for by Green Zip) to calculate the Net Tax Benefit based on the owner's tax rate. 3. The owner pays the Green Zip fee out of their tax benefit. 4. The tape is delivered to the finisher. 5. The customer receives all documents in a final report.

CLIENTS INCLUDE: Americare Assisted Living, Bank of America, Bank of the Ozarks, Brasfield & Gorrie, City of Houston *Code Enforcement Building*, Fina / British Petroleum, Focal Point Surgical, HMU Hospital, International Paper, Koch Industries, Lancer Manufacturing, Marek's Twin Office Buildings & 88 floors of a Fortune 100 Company, Panther Branch Apartments, RSM/McGladrey, Staybridge Hotels, Taylor Energy; and hundreds more.

VALIDATIONS INCLUDE: • RSM • IRS • PwC • CB Richard Ellis • Akin Gump • *Real Estate Review*
• EPA: Best Building Component Award • Brasfield & Gorrie /GC: no delays or budget increases • USGBC / LEED
• Marek Drywall: doesn't add to the project cost or schedule • Hines': 'game changing' innovation
• ARCHITECT Magazine: R+D Winner, states:

"It's hard to get simpler in conception and execution than Green Zip Tape, a substitute for the joint-compound tape that's been used between gypsum board panels since the 1930s."

This Simple Technology provides \$5 to \$10 per Sq. Ft. in Government Incentives

Visit Website: www.GreenZip.com For References, Video Demonstrations, and more.