

# GreenZipTape™ Partition System



Dear Sir or Madam,

Thank you for your inquiry about our EPA & AIA Best Building Component award winner: Green-Zip Tape Partition™...and recent winner of Architect Magazine's coveted R+D Award. These challenging times are a perfect opportunity to use our product to obtain Treasury incentive funds for your projects—about \$3 to \$10 a square foot, thus providing extra funds for contingencies, Green / LEED upgrades, or profit. Chevron is using it on 100 floors to provide for easy “quiet” reconfiguration of spaces during normal working hours without disturbing adjacent workers or lease spaces. This reduces the re-construction cost and shortens the re-construction time. Thus it reduces the down-time for the facility and its occupants while increasing lease revenue. Holiday Inn has approved the system to mitigate mold litigation.

The process is simple. Include Green-Zip specification with your Architectural documents or refer us to your General Contractor and we do the rest. We will provide the drywall contractor with a license to install the patented Green-Zip Partition along with our special drywall joint tape and instruct them in the patented methods to install it.

Based on a demonstration to the IRS, the Commissioner of the IRS issued an agreement that the Green-Zip Tape Partition™ is 5 year class personal property (not real property)\* which qualifies for the incentive. Even though the “method” is patent protected, the IRS requested a demonstration of many other tapes—they all failed except our Green-Zip Tape. Watch the short Video

In addition to the drywall, studs and trim, the IRS also allowed elements that are on or adjacent to the Green-Zip Tape Partition™ to qualify for the incentive—but only when the Green-Zip Partition is present. Such elements include doors, frames and hardware, interior glazing, paint, specialties, and the like. Collectively, this is referred to as the Green-Zip Tape Partition System™.

To determine the dollar amount of the incentive we will obtain the cost of the above items from your GC. We will then project the benefit to the owner, the amount of Green-Zip Tape needed, and the fee thereof. With the owner's approval of terms, we will then deliver the tape, the instructions and a license to the contractor to install the System.

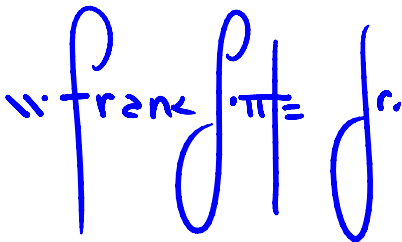
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We will then issue a statement summarizing the cost of the Green-Zip Tape Partition System for your accountant's records just like any other item. The government funds are collected by deducting the benefit amount from the owner's quarterly tax payment. Further, the timing of the fee is normally structured to maintain a positive cash flow.

Also we are finding that renters and buyers are beginning to seek Green / LEED certified properties. Should you be interested in this, the Green-Zip Tape Partition™ is perhaps the only such item that does not add to the net cost of your project—it is certainly the only one that increases the profit. The LEED Examiner stated: "The project team has provided an ID (Innovation in Design) credit proposal for constructing drywall partitions so that the gypsum sheathing drywall can be removed and reused in another location, instead of being demolished. The project team has provided benefits that are quantifiable and comprehensive, and this approach can be used on other projects."

I look forward to continuing our discussion at your convenience.

Sincerely yours,



W. Frank Little, Jr.  
M.S. Architectural Tax Law, AIA, ASID  
President, TADC LLC



\*Note: A tax study is not required to obtain the benefit from the Green-Zip Tape Partition nor can such a study obtain the benefit on the items used in the Green Zip Tape Partition™ (unless the project uses the patented method plus Green Zip Tape on the joints).