



COOL ROOF™
FOAM AND COATINGS

We're On Top of It!



LIFE-OF-THE-BUILDING ROOF SYSTEMS

NEVER RE-ROOF AGAIN

www.coolroof.biz

COOL ROOF™
FOAM AND COATINGS

We're On Top of It!



SILICONE STOPS ROOF LEAKS PERMANENTLY

1/3 THE COST OF RE-ROOFING

Turn This!



Into This!



FINANCING AVAILABLE

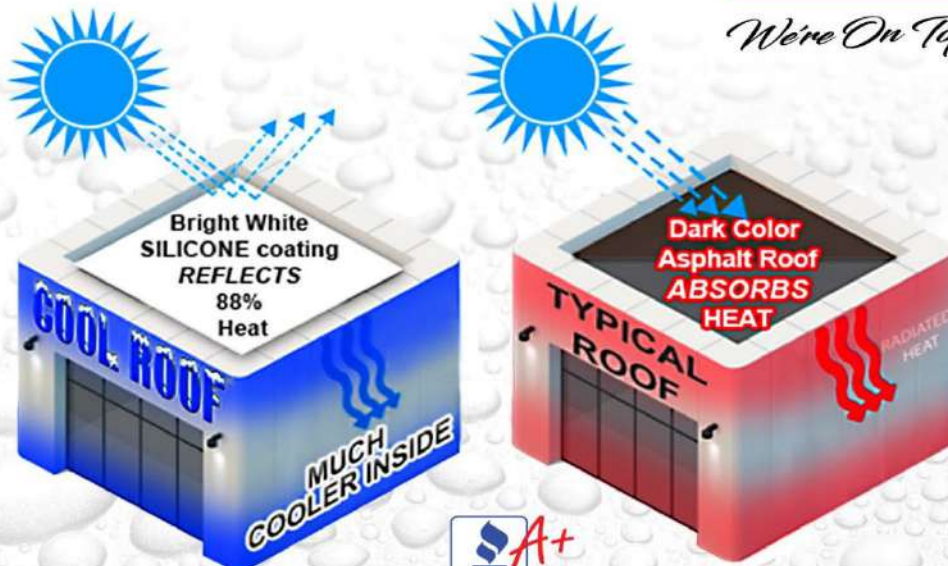
NO PERMIT REQUIRED

NEVER RE-ROOF AGAIN

SILICONE ROOF RESTORATION COATING

COOL ROOF™
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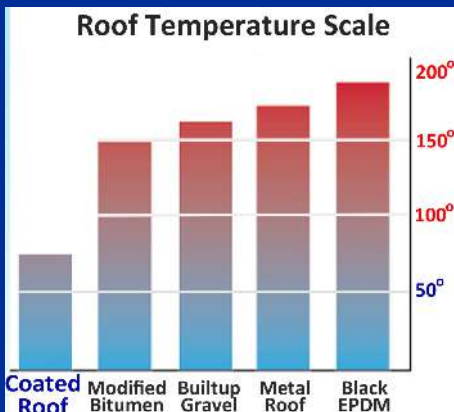


RESTORE IT DON'T REPLACE IT

STOP ROOF LEAKS TODAY

PERMANENT WATERPROOF SOLUTION

Never Re-Roof Again
Never Re-Coat Again



WITHSTANDS PONDING WATER

Guaranteed In Writing
All Other Coatings Fail In Ponding Water

LABOR AND MATERIAL

No Leak - Mfg Warranty

UP TO 20 YEAR

Mfg Warranty

SOME OF OUR CLIENTS



... AND MANY MORE

COMPANIES USING OUR PRODUCTS



... AND MANY MORE

COOL ROOF™

OUR LOW PRICE PROMISE

IF

YOU HAPPEN TO RECEIVE A LOWER PRICE BY JUST \$1

WE WILL BEAT **THAT QUOTE**

BY

\$2,500

That's money in your pocket.

If you choose

COOL ROOF™

you pay less.

AS ONE OF THE LARGEST SPF & SILICONE COATING
CONTRACTORS IN THE UNITED STATES,
WE SIMPLY WON'T BE UNDERSOLD!

**TURN-KEY JOB
WITH NO CHANGE ORDERS GUARANTEED**

WE DO THE JOB RIGHT AND DELIVER A PERMANENT WATERPROOF
SOLUTION WITH A LIFETIME-INDEFINITELY RENEWABLE **NO-LEAK**,
LABOR & MATERIAL MANUFACTURER WARRANTY

WHAT YOU NEED TO KNOW ABOUT **ROOF COATINGS**

COOL ROOF™
FOAM AND COATINGS

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— FAILED COATINGS —

There are four basic 'ELASTOMERIC' coatings on the market: SILICONE, ACRYLIC (Paint), URETHANE & RUBBER

ALL coatings (except **SILICONE**) degrade in the sun and have to be continually re-applied and they ALL fail in ponding water (ALL have a 'ponding water exclusion' in the warranty).

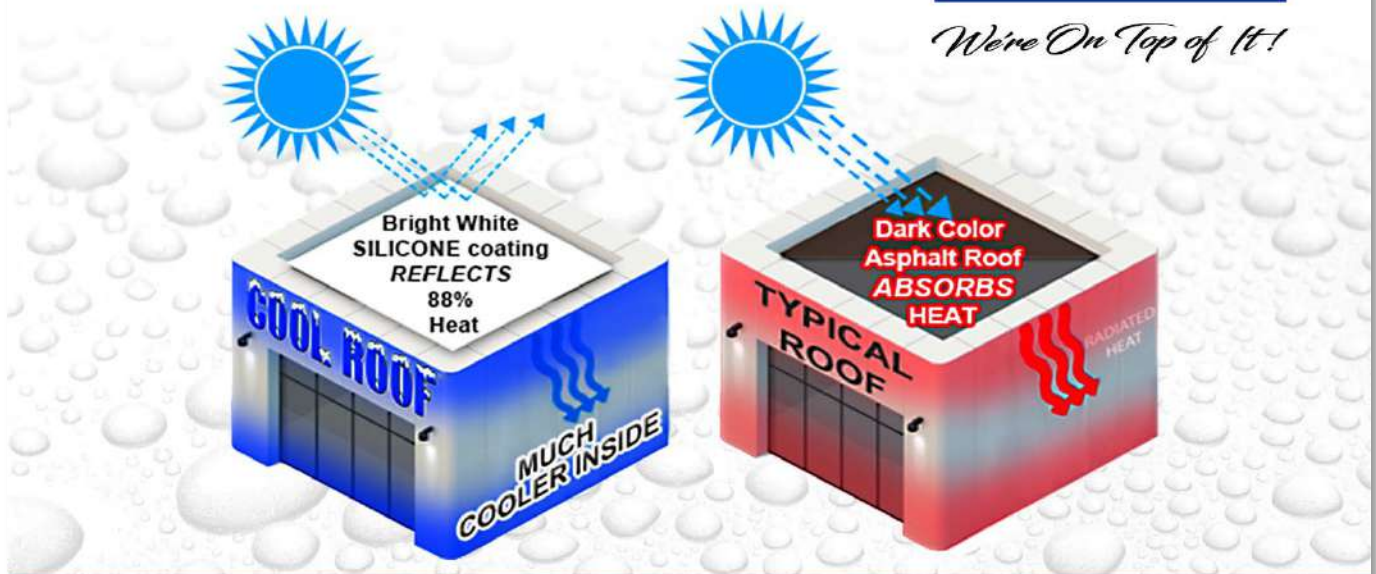
Our proposed **SILICONE** Roof Restoration Coating option is your absolute lowest cost, permanent solution on the market today. **SILICONE** is made out of the same base material as glass (silica) and it does not degrade in the sun's Ultraviolet (UV) radiation; that's why you don't have to replace the glass in your car and home every ten or fifteen years. **SILICONE** is an amazing waterproofing product and I encourage you to use **SILICONE** no matter which contractor you choose.

Simply recoat the **SILICONE** at the end of the warranty period and the bullet-proof, NO-LEAK warranty will continue and you can renew the warranty in this manner indefinitely at a FRACTION of the cost of re-roofing. Once you've done your homework, you will see that this is clearly the best warranty on the market today. It provides you with the highest level of protection since this full-system, NO-LEAK warranty covers ALL MATERIALS AND LABOR.

WHAT YOU NEED TO KNOW ABOUT **ROOF COATINGS**

COOL ROOF™
FOAM AND COATINGS

We're On Top of It!



ONCE INSTALLED, YOU NEVER RE-ROOF OR RE-COAT AGAIN!

Most people think they are simply 'kicking the can down the road' and they will eventually have to re-roof but that is not the case with a **SILICONE** Roof Restoration Coating since **SILICONE** lasts forever.

This bright white **SILICONE** roof coating system will bounce 88% of the sun's energy back into the atmosphere thereby greatly reducing the heat absorption effect that is currently occurring on your roof which translates DIRECTLY into energy cost savings and building occupant comfort.

SILICONE is the only product on the market which will not fail and is guaranteed in writing to perform in ponding water conditions. **SILICONE** is used to seal aquariums (**SILICONE** performs totally submerged underwater), water tanks and other high moisture content areas. NOW YOU KNOW.

IF NEEDED
(AT NOMINAL ADD'L COST)
EXAMPLE OF BLISTER CUTOUT & SPF FILL BACK

Prior to applying the SILICONE Roof Restoration Coating:

- Cut out significant blisters and apply Spray Polyurethane Foam (SPF) to fill the cut out void back to a level roof surface

This picture is from the Boars Head distribution facility. Their roof had numerous (150+) delamination blisters in the existing modified bitumen roof membrane. The procedure to remedy roof blisters is to cut out the delamination blister and then fill the cut-out void back to a level roof surface prior to the application of the **SILICONE** coating application. This procedure permanently remedies delamination blister issues on roofs.



IF NEEDED
(AT NOMINAL ADD'L COST)
EXAMPLE OF ADDITIONAL USES OF
SPRAY POLYURETHANE FOAM (SPF)
PONDING FILL AND CRICKET INSTALLATION



PONDING WATER

IS THE LEADING CAUSE OF ROOF LEAKS, FAILURE AND PREMATURE AGING. AS EDUCATORS IN OUR INDUSTRY, WE WILL ADVISE YOU IF PONDING CORRECTION IS NECESSARY.

Our Scope of Work includes correcting ponding conditions as best as we can to direct water to the appropriate drain/scupper for effective water evacuation.

Prior to applying the [SILICONE](#) Roof Restoration Coating:

Spray Polyurethane Foam (SPF) applied to fill low ponding roof areas back to a level roof surface

- SPF applied around the entire roof perimeter base flashing areas (*the most vulnerable area of U.V. degradation*)
- SPF applied to all typical leak sources (*such as pipe jacks, pitch pans, roof-to-wall transitions, etc.*)
- SPF applied 'crickets' (*triangle shaped high areas designed to direct water to specific drains/scuppers*)



This picture is from a large condominium. Their roof had numerous ponding areas and the roof didn't drain properly since the roof was a flat (non-tapered) roof. The procedure to remedy drainage issues is to apply SPF to fill the ponding areas back to a level roof surface and then create '**crickets**' (triangle shaped high areas designed to push water to specific scuppers/drains). Additionally, we apply SPF around all roof penetrations such as pipe jacks, AC stands and around the entire perimeter base flashing in order to permanently seal these typical leak sources prior to the **SILICONE** coating application.

WHAT YOU NEED TO KNOW ABOUT **ROOF WARRANTIES**

COOL ROOF™
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INDEFINITELY RENEWABLE LABOR & MATERIAL, NO-LEAK MANUFACTURER WARRANTY

We strongly recommend that you only consider a labor & material manufacturer warranty. A contractor warranty is worthless if the contractor goes out of business.

Read any product warranty thoroughly that you are considering. There are many contractors selling 'other than **SILICONE** roof coatings' but if you read the warranty, you'll see that there is no substantive remedy if the product fails. Other products simply don't last and no manufacturer will risk their company on a material and labor warranty hook. If a product can deliver a manufacturer labor AND material warranty for 10, 15 or 20 years, it may be a viable consideration.

THE MANUFACTURER WILL PERFORM A TWO-STEP WARRANTY INSPECTION PROCESS

- 1.** Pre-application roof inspection. The rep will deliver a report verifying the manufacturer is willing to write the proposed warranty.
- 2.** Post-application roof inspection. As a final measure of assurance that your job was performed to manufacturer specifications, once Cool Roof completes the job, the manufacturer technical representative will perform a second inspection complete with slit samples which are measured to verify the product application thickness.

These manufacturer inspection steps are important in protecting you and validating every step of our process. Don't settle for anything less or you could pay twice. A contractor can easily cheat you without this manufacturer verification.



SILICONE ROOF RESTORATION COATING SYSTEM WARRANTY INFORMATION

DID YOU KNOW? ALL other roof system warranties expire and then you re-roof and all other roof coating warranties *exclude* ponding water.

Once you've done your homework, you will see that our **SILICONE** Roof Restoration Coating System warranty literally towers above all other roof coating warranties since **SILICONE** is unquestionably the best roof coating product on the market with the best warranty on the market. Our **SILICONE** Roof Coating System delivers the lowest cost ownership of any roof coating system on the market with the only LIFETIME-Indefinitely Renewable, **NO-LEAK** Warranty in the roofing industry.

MANUFACTURER

10, 15 OR 20 YEAR

NO-LEAK

Non-Prorated, Full System, No-Dollar-Limit (NDL),
Labor & Materials, **Guaranteed in Ponding Water**,
LIFETIME - Indefinitely Renewable Warranty
Backed ENTIRELY by the Manufacturer

Our **SILICONE** Roof Restoration Coating System is an excellent option which delivers the best price combined with the best long-term, **NO-LEAK** manufacturer warranty on the market at a substantial savings over re-roofing – typically 1/3 the cost of re-roofing and even greater savings on high-rise buildings

- **SILICONE** is an Ultraviolet (UV) stable product made from silica (the exact same material as glass) and has many of the same properties as glass; Glass doesn't degrade in UV, otherwise you would have to change out the windshield in your car and home windows periodically
- Acrylic and Urethane coatings (two common 'elastomeric' coatings on the market) break down with UV exposure and require continual re-coating and they all have ponding water *exclusions* in the warranty
- **SILICONE** is the only product on the market with a LIFETIME – Indefinitely Renewable Warranty

Extend your roof life INDEFINITELY – you simply recoat the **SILICONE** indefinitely and never re-roof again. All other roof system warranties expire and then you re-roof. Once you've done your homework, you will see that this is clearly the best warranty on the market today. We advise our clients to let the warranty lapse at the end of the warranty term and only recoat if the **SILICONE** needs to be recoated since the silicone product will perform well past the warranty period. When you do recoat, the warranty is 'renewed' so you don't lose anything by letting the warranty lapse

- Our bright white, **SILICONE** Roof Restoration Coating System reflects 88% of the sun's energy back into the atmosphere thereby greatly reducing the heat absorption effect that is currently occurring on dark colored roofs. The inside building temperature will be significantly lower translating into noticeably lower electricity bills
- **SILICONE** is an excellent waterproofing system and highly effective at long-term sealing a roof and preventing leaks. Since silicone is a U.V. stable product, it does not 'burn off' layer by layer each year as do acrylic and urethane coatings
- **SILICONE** is the only product on the market that does not fail under ponding water conditions – which most flat roofs have to varying degrees. Silicone is the only product on the market 'guaranteed' to perform under ponding water conditions. All other coatings fail (delaminate) when subjected to ponding water and all other coating warranties 'exclude' ponding water
- **Tax Benefits:** **SILICONE** Roof Restoration Coating is considered 'roof maintenance' and the entire expense can be deducted in the year incurred vs a re-roof which has to have the cost amortized over the warranty period. See the below page from the *Building Trades Journal, 1984, Professional Roofing Magazine, 2003*
- Our **SILICONE** Roof Restoration Coating is considered 'roof maintenance' and a permit pull is not typically required

Potential Tax Benefits of Roof Restoration Coatings

Debates as to the best way to fix a given roof are what gives the roofing industry its vitality. All too often, however, such discussions are limited to roofing technology and total cost. Little attention is given to the total cost after taxes. *When the tax ramifications of the various specifications under consideration are taken into account, a strong argument arises on behalf of preventive maintenance options.*

Under the Internal Revenue Code, expenditures for the repair of business property are deductible expenses that may be written off in the current tax year. Conversely, expenditures that constitute capital improvements must be amortized over the life of the property and are recoverable only through annual depreciation deductions. Both scenarios provide for deductions, but the difference is the period of time over which the deductions are spread. Current expenses are 100 percent recovered in the current tax year whereas capital expenses for roof replacement, as an example, are recovered over several years.

Current expense or capital improvement?

Not all roofing projects will receive equal tax treatment. How the work is performed will dictate whether the cost can be written off in the current year or must be capitalized. Determining this point is not always clear, but the Supreme Court in *Welch v. Helvering* has offered the following guideline: A repair is an expenditure for the purpose of keeping the property in an ordinarily efficient operating condition. It does not add to the value of the property. It merely keeps the property in an operating condition over its probable useful life for the uses for which it was acquired. Expenditures for that purpose are distinguishable from those for replacement that can prolong the life of the property and increase its value. The one is a maintenance charge, while the others are additions to capital investment which should not be applied against current earnings. As a result, when a contractor has torn off and replaced the old roof, the building owner must capitalize the expense. On the other hand, where the contractor has patched leaks or performed other preventive maintenance applications, the cost is clearly a current expense.

Coating systems: current expense or capital improvement?

Many roofing projects go well beyond mere patchwork but stop short of tearing off and replacing the old roof. There are many products that have preventive maintenance qualities. They are designed not only to repair existing leaks but also to prevent the occurrence of additional leaks. Examples include, but are not limited to, asphalt based coatings and elastomeric coatings. These products would not serve as a complete roofing system but all go beyond merely patching the existing roof. Should the owner treat preventive maintenance costs as a capital expenditure or a current expense?

Going back to the Supreme Courts guideline, the answer to the question lies in whether such costs increase the value of the property or extend its useful life. In 1967, the Tax Court addressed this issue in the *Oberman Manufacturing Co.* case. Oberman had taken as a current expense a \$20,791 expenditure on their plant roof. The IRS had taken the position that the cost should have been capitalized. In ruling in favor of Oberman, the court found that their only purpose in having the work done was to prevent leaks. The court further emphasized that there was no replacement of the roof and that this was the most economical way to repair the leaks and keep the property in an ordinarily efficient operating condition. As to whether the expenditure increased the value of the property, the court acknowledged that the property is more valuable once the roof is repaired but the proper test is whether the expenditure materially enhanced the value, use, and life expectancy as compared with the status of the asset prior to the condition necessitating the expenditure.

Where the owner selects a preventive maintenance process, it would be proper for him to treat such an expenditure as a current expense. His sole purpose is to stop the leakage and return his building to a watertight condition. The useful life or value of the building has not been materially enhanced. The old roof has not been replaced or substituted for with new insulation and roofing.

Consult with your tax advisor.

Treating preventive roof maintenance as a current expense is an aggressive tax position that might well be questioned by the IRS in the event of an audit. Nonetheless, the position is legally strong and ought to prevail. *Once made aware of the tax advantages, the building owner's attitude will change drastically. Rather than bemoaning the fact that the owner is confronted with a large and unexpected expenditure, he'll see that his roofing work will serve not only as a rain shelter but as a tax shelter as well.*

**Building Trades Journal, 1984, Professional Roofing Magazine, 2003*

Roof Maintenance

The recommended maintenance procedure for your new **SILICONE** Roof Restoration Coating System is the same as any roof system or roof coating system; It's prudent to have *someone* inspect and correct any deficiencies on some sort of scheduled basis. If you have maintenance staff onsite, we can train your staff in the proper procedure to correct minor deficiencies which *aren't* warranted items such as servicemen causing mechanical damage. Warranted conditions include product failure such as leaking, delamination, cracking or peeling. Cool Roof performs warranted repairs at no charge to you – all labor and materials included.

The good news is that there isn't a maintenance contract which is required to 'maintain the warranty' as is the case with the installation of many new roof systems.

We are happy to discuss and design a maintenance program that makes sense and fits your budget. Every roof is unique and we can make recommendations based on your roof specifics. Typically, roof contractors charge a lot of money for roof maintenance programs and do very little work. We're here to help.