



# Roof Restoration **A Smart Solution** For Low-Slope Roofing

Useful information and advice  
for Building Owners, Facility  
Managers, and Property  
Management Firms

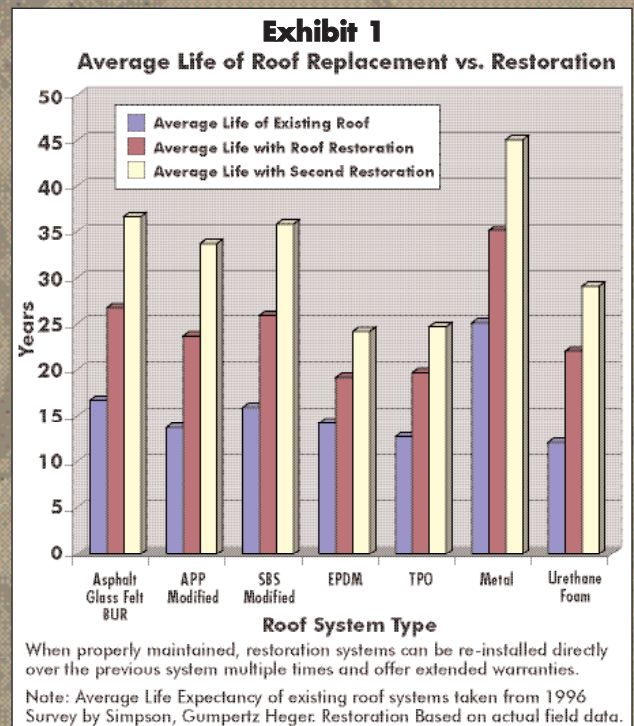
**APOC®: THE ROOF RESTORATION EXPERTS.™**

# DOUBLE YOUR ROOF LIFE



Extending the life of your roof is one of the smartest decisions an owner, facility manager or property manager can make! APOC's time tested restoration systems have been performing for decades. Our knowledge and expertise come from real world experience, studies, field evaluations and extensive research and development. Our innovative technologies have obtained numerous patents and have tremendous benefits in the extension of roof life.

As seen in Exhibit #1, the installation of APOC roof restoration systems provide impressive increases in roof life expectancy. In addition, our systems have options for "Material and Labor" warranties and can be successfully completed over a variety of roofing substrates at a fraction of the cost.



## Exceptional Material = Extended Life

With 14 patents in coating technology, APOC is the industry leader in product development, performance and durability!



**BEFORE**

Initial sample of ARMORFLEX placed in Instron Testing Equipment.



**AFTER**

ARMORFLEX stretches an amazing 1,200% and remains intact, flexible and waterproof.

## ARMORFLEX™

- Strong aggressive adhesive bond
- Tolerates ponding water
- Develops tough, leathery skin
- Highly elastomeric - Excellent recovery
- Contains both asphalt & coal tar hydrocarbons
- Highly fatigue resistant
- Compatible with all bituminous roofs

# TAX & MAINTENANCE ADVANTAGES



- **System Cost May be Expensed**
- **Eliminates Many Failure Points**
- **Lower Annual Maintenance Costs**

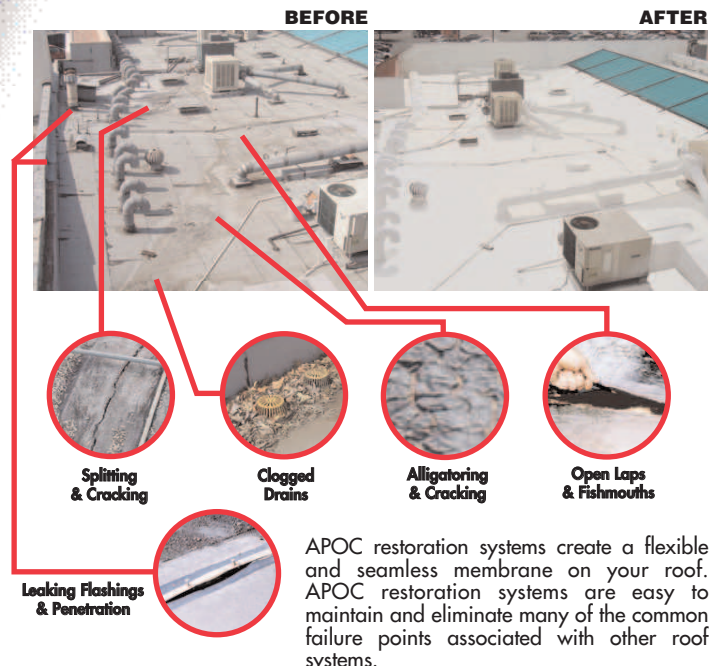
## TAX ADVANTAGES

Did you know that roof maintenance systems are fully tax deductible as an operating expense? One of the key advantages between a restoration system and a new roof system is how they are classified by the IRS. Because restoration is classified as a maintenance item, in most cases it can be expensed in the accounting period it is incurred. On the other hand, a new roof system is a capital asset that must be amortized over a 39 year life.\*

Repair Type	Initial Cost	Term	Annual Write-Off
Tear off/replace	\$100,000	39 yrs.	\$2,564
Restoration	\$25,000	1 year	\$25,000

\*Building maintenance expenses may normally be deducted in the year incurred. See your tax advisor for guidance in your individual case.

APOC restoration systems provide a seamless membrane, eliminating many potential failure points and lower annual maintenance costs.



APOC restoration systems create a flexible and seamless membrane on your roof. APOC restoration systems are easy to maintain and eliminate many of the common failure points associated with other roof systems.

## Typical steps in roof restoration...



**INSPECTION & DIAGNOSIS**

**SPECIFICATIONS & BIDS**

# REDUCE ENERGY COSTS

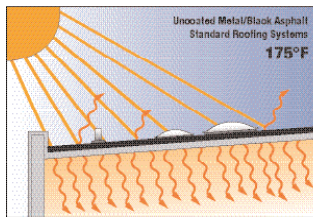


- **Drastically Cools Roofs**
- **Lowers Heat Transfer to Building**
- **Reduce Energy Consumption**

The City of Hope is a national leader in the fight against cancer. As a leader in environmental design, The City of Hope turned to APOC to design a cool roof system. In the summer of 2003, The City of Hope had APOC's cool roof system installed on approximately 200,000 sq feet of the campus roofs. The estimated energy savings exceeds \$25,000.00 annually.

## REDUCED ENERGY COSTS & EXTENDED ROOF LIFE

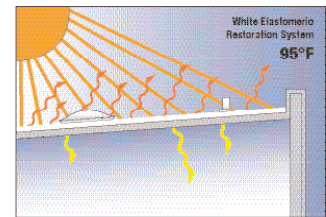
The sun is a vital and indispensable source of energy; however its radiant heat and powerful UV rays cause thermal shock and rapid deterioration at the molecular level of all roofing materials. This



constant exposure results in accelerated aging, lost flexibility, fatigue, splits and cracks and ultimately roof membrane failure. Heat build up in a roof can also lead to increased building temperatures, building discomfort, unproductive employees and increased energy consumption and costs.

Cool roof systems act like a reflective shield and sun block to protect your roof membrane. Cool roof systems drastically reduce roof temperatures, thermal shock and heat transfer. In addition, they extend roof life, improve building comfort and

substantially reduce cooling costs. In fact, we like to refer to cool roof systems as an asset that can provide a return on your investment.



**CLEAN & PREP**



**CUT OUT & REPLACE**



**REPAIRS**

# EASE YOUR MIND

- **No Burn or Fire Hazards**
- **Non-Disruptive to Operations**
- **Extendable Warranties**



## THE COST SAVINGS ARE IMPRESSIVE, BUT WHAT ABOUT PERFORMANCE?

Since the 1960's, APOC has perfected a number of cold applied restoration systems. Our roof systems have been successfully installed for a variety of clients including well known companies such as Nissan Motor Corporation, Mattel, Louis Vuitton, The City of Hope Cancer Institute and Busch Gardens Amusement Park. APOC's trademark restoration systems utilize only the highest quality sealants, waterproofing, reinforcements and energy saving coatings. These unique combinations create a seamless and watertight barrier with a tremendous track record of success. It is this success that has earned APOC the industry reputation of "The Roof Restoration Experts."



In addition, our high performance restoration systems are installed without fire or burn hazards, obnoxious odors or disruption to the operations below. These conveniences prevent the "unexpected" that can lead to costly down time, production delays, additional work and frustration for all parties involved. By choosing APOC you can avoid many of the hazards and costs associated with tear off and replacement. Finally, with over 90 years in business and sales approaching 150 Million per year, APOC is a financially stable and secure partner that is 100% committed to our customers. So stop worrying about your roof and concentrate on your business at hand!

17A



**SEAL & RE-FLASH**

18A



**REINFORCE**

19A



**RE-SURFACE**

# OUR PARTNERSHIP PLEDGE



**"If we are together nothing is impossible. If we are divided all will fail."**

**-Winston Churchill**



## WORKING TOGETHER TO CREATE SOLUTIONS

While there are a number of proven roofing materials on the market, the successful installation of a roof system requires much more than quality materials. To be successful, the parties involved must be knowledgeable of the project and committed to a unified solution.

From the start of each job, APOC's top priority is the development of a successful partnership among the Owner, Consultant, Contractor and APOC. It is

this working partnership that creates a solid foundation upon which the project can be successfully completed. With each job come unique challenges and obstacles that must be carefully analyzed, planned and executed. Through the development of a partnership, the parties can work together to establish parameters, timelines, objectives and agreed upon solutions. Adhering to this plan ensures the successful completion of APOC jobs and allows APOC to maintain customers for life.

**RESTORATION CAN WORK FOR YOU!**  
**Call APOC today for a Roof Consultation 1-800-562-5669**



**PROTECT**

**COMPLETION**

**CONTACT APOC® at 1-800-562-5669**

**[www.apoc.com](http://www.apoc.com)**

# SUBSTANTIAL PROJECT SAVINGS

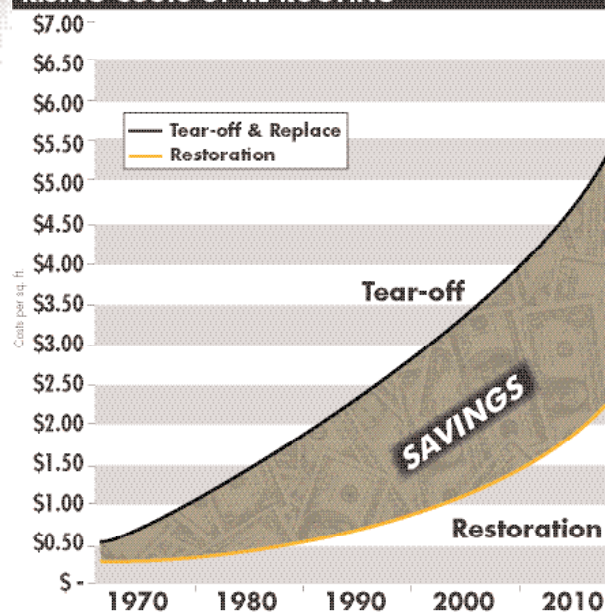


Roof restoration is extremely cost effective and you don't have to sacrifice performance! It has been well documented that an overwhelming majority of roof failures occur in less than 10% of the roof area. Yet amazingly, every day roofing materials in working condition are torn off and replaced.

APOC's Restoration Systems first address problem areas where the existing roof has failed as well as areas that are showing signs of deterioration. Once this work is complete, we install a new system over your existing roof. By eliminating the replacement of working materials, we are able to contain costs and save the owner money! As an added bonus, you now have twice the protection with two working roof systems instead of one protection your building.

**Exhibit 2**

## RIISING COSTS OF RE-ROOFING



Source: Estimates based on weighted averages of historical and predicted regional costs.

## Extend Your Operations Budget

Direct and indirect savings from restoration are substantial and can be utilized to improve many areas of your business.

	Tear-Off/ Replacement	APOC Restoration	1st Year Net Savings
Roof Surface Area	45,000	45,000	
Cost/sq. ft.	\$4.11	\$2.55	\$1.56
<b>Total Cost</b>	<b>\$184,950.00</b>	<b>\$114,750.00</b>	<b>\$70,200.00</b>
1st Year Deduction	\$4,742.01*	\$114,750.00	
1st Year Tax Savings			
Tax Savings*	\$1,659.81	\$40,162.50	\$38,502.69

\*Deduction per yr. over 39 years versus 1 yr. savings.  
Savings based on profitable company with tax rate of 35%.

**SAVINGS: \$108,702.69**

## Potential Company Improvement Made Possible by Restoration:

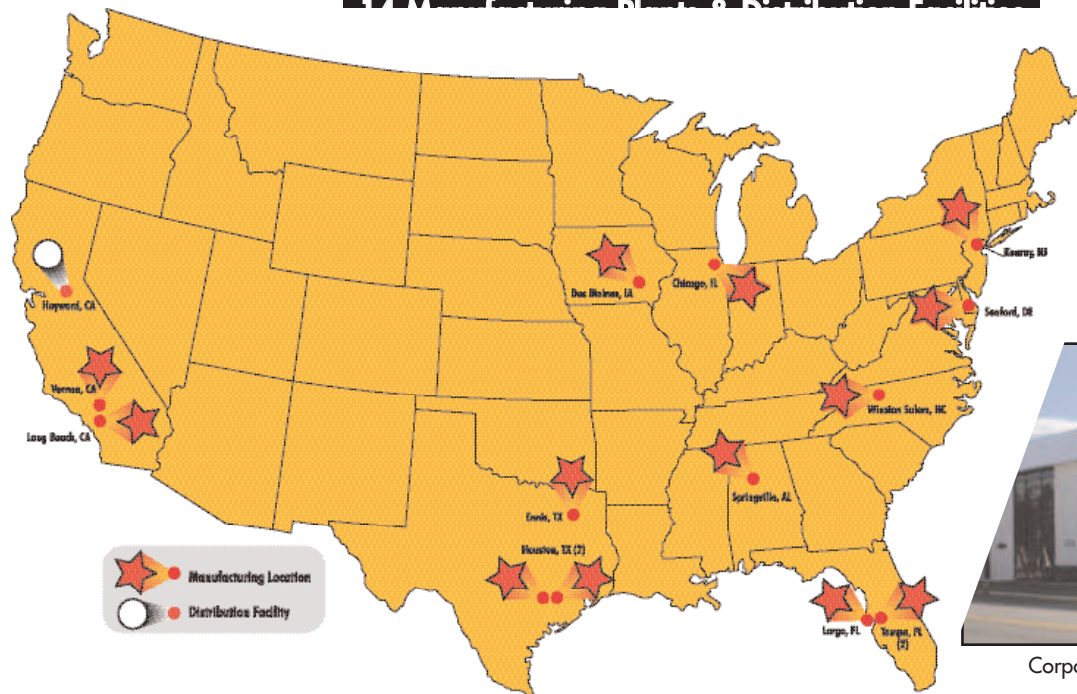
New Production Line	\$36,000.00
New Stretch Wrap Machine	\$17,500.00
Two New Forklifts	\$21,600.00
Operations Improvement	\$11,500.00
New Server for IT	\$10,500.00
Remodel Employee Breakroom (New furniture, TV, Refrigerator)	\$8,400.00
Two New Laptop Computers	\$3,202.00

Total Company Improvement from Restoration:

**\$108,702.00**

# APOC®: THE ROOF RESTORATION EXPERTS.™

14 Manufacturing Plants & Distribution Facilities



Corporate Headquarters - Tampa, Florida

## ABOUT GARDNER

Gardner Industries is the nation's leading manufacturer of high performance coatings, mastics, sealants and restoration systems. The Gardner family of companies dates back to 1913 as the first manufacturer of roof repair products in the United States. Since its beginnings, the Gardner companies have focused on a variety of building products for the construction industry. Our products include roofing and waterproofing materials, paints and coatings, caulks and sealants, industrial adhesives and bonding agents, fireproofing materials, pavement maintenance products and a variety of specialty coatings and sealants for the building envelope.

## ABOUT APOC

APOC is the commercial roofing division of Gardner Industries and has been successfully working with facility managers, building owners and property managers since the 1960s. Our extensive research and development, technical expertise and dedication to our customers have afforded APOC with the industry reputation as "The Roof Restoration Experts." We share this expertise with our customers, allowing them to make an informed and educated decision regarding their individual needs.

APOC offers facility managers, building owners and property managers, a customized

solution specifically designed to meet their needs. Our high performance restoration systems provide a dependable asset, with extendable warranties and lower life cycle costs.

APOC's unique roof restoration systems have been installed and have performed for decades. Why continue throwing your money away when you can save on an APOC restoration system and invest the savings back into your company? Call APOC today and take advantage of APOC's Roof Restoration Systems!



Contact your local APOC representative at 800.562.5669 to discuss your roof and discover the best system to manage your current and future roof maintenance needs.