



AguaSeal's Restored Roof System (For storm-damaged and modified bitumen roof substrates)

This specification and scope of work is designed to enable Contractors to provide a competitively priced alternative to TPO and other 'quick-fix' applications on aging modified bitumen roofs.

By eliminating the requirement for a full fabric application across the entire field of the roof, AguaSeal's Restored Roof System helps Contractors ensure that their projects can be finished in a timely manner and at a considerably lower labor cost. AguaSeal will furnish a 10 year renewable material only warranty against this system within days of completion, allowing the Contractor to receive the final milestone payment on the project and move on to his next job.

Benefits over any other roofing system:

- An affordable roof system literally for the life of the building. At the anniversary of each 10 year warranty just pressure wash and apply two additional MonoTop coats to renew the 10 year material only warranty.
- A 100% expense deduction in year one.
- A cool roof as designated by the Cool Roof Ratings Council.
- An infinitely renewable 10-year material warranty for the life of the building.



Scope of work, comprising, but not limited to:

- Remove loose rock from the roof substrate,
- Clean the roof and parapet walls with AguaClean following Manufacturer's specifications.
- Apply AguaGrip Primer to the entire roof substrate.
- Apply the MonoSeal System (including fabric) on flashing details, parapet walls, other perimeter edging, all roof penetrations, ridge vents, and any seams in the existing substrate
- Apply 2 coats of MonoTop across the field of roof.
- At the building owner's option, apply a further 2 coats of HardTop for a hard, glossy, easy cleaned 'finish'.



AguaSeal's Restored Roof System

(For storm-damaged and modified bitumen roof substrates)

AguaSeal is considered by the IRS and State Tax Authorities to be a maintenance item since there is no requirement to tear off any existing roofing systems. The maintenance classification means that an AguaSeal, life of building application, qualifies as a fully deductible expense item in year one, rather than a capitalized expenditure with depreciation over decades. Neither TPO nor other systems can claim this benefit. See the IRS Stipulation below for more information:

Safe Harbor for Routine Maintenance

You are not required to capitalize as an improvement, and therefore may deduct amounts that meet all of the following criteria:

- Amounts paid for recurring activities that you expect to perform as a result of your use of the property in your trade business,
- For keeping the property in its ordinarily efficient operating condition, and
- As you reasonably expect, at the time the property is placed in service, to perform the following activities:
 - For building structures and building systems- more than once during the 10-year period beginning when placed in service, or
 - For property other than buildings- more than once during the class life of the unit of property.

<https://www.irs.gov/businesses/small-businesses-self-employed/tangible-property-final-regulations#SafeHarborforRoutineMaintenance>

**** AguaSeal recommends you consult your tax advisor for guidance ****

COVERAGE RATES

AguaGrip Primer:

- Spray 100 - 200 sq. ft /gal, subject to the state of the substrate

MonoBase:

- Flashing details - MonoBase, Fabric, MonoBase at a rate of 40 sq. ft / gal.
- On smooth mod bitumen the seams and joints coverage rate will average 40 sq. ft./gal
- On granulated mod bitumen, the undulating and pitted surface will absorb more MonoBase and the coverage rate will exceed 40 sq. ft / gal.

MonoTop:

- Minimum 2 coats at a rate of 70 sq. ft. per gallon, over the entire field of roof

Optional HardTop:

- At a rate of 120 sq. ft. per gallon, over the entire field of the roof