



WealthPRIME Carbon & Conservation Investors 1, LLC

\$4,195,000 (MINIMUM INVESTMENT \$25,000)

OVERVIEW

Investors in WealthPRIME Carbon & Conservation Investors 1, LLC will acquire up to 98%-unit ownership in Cassandra Office Park, LLC (COP LLC) which owns undeveloped land in Rogers County Oklahoma. This 5+ acre property is located in an area that has experienced significant growth in the last 10 years. The property interest includes a proposed development project that was prepared by Cushman & Wakefield for a 180,000-sf class A mixed use office park. Investors in WealthPRIME Carbon & Conservation Investors 1, LLC will be voting on: 1 - pursuing this proposed development plan, 2 - holding the property for long term investment, OR 3 - the "GREEN" option which would permanently preserve this property in its natural condition by issuing a deed of conservation which will be donated to a Qualified 501 (c) 3 Land Trust. If the owners of the property elect to take the "GREEN" option, this action would generate an estimated \$16,780,000 charitable contribution deduction in accordance with a 3rd party Qualified appraiser.

Benefits & Risks

POTENTIAL BENEFITS

OF VOTING FOR CONSERVATION OVER DEVELOPMENT INCLUDE:

- Environmental benefits by ensuring that the subject land will remain undevelopable preserving the current conservation values and ecosystem on the property.
- Conservation of the property can provide the opportunity to create quantifiable stores of assets that are recognized as being of great monetary value in the global fight to mitigate climate change and global warming through the enhancement of carbon sequestration, water retention, biodiversity, and soil enrichment.
- Protection of the ecosystem would be of significant importance to various government agencies and native American tribes that have active programs adjacent to this property.
- In lieu of the potential profits associated with the development of the project, investors would receive a charitable deduction immediately of approximately \$16,780,000 which is roughly 4 times the cost of acquisition of \$4,195,000. Based on the Cushman & Wakefield study the profits if the project was developed would be \$27,129,540 over a 5-year period.
- A vote to conserve the property will NOT require the additional capital contributions or debt from investors that may be necessary to pursue the development plan.

POTENTIAL RISKS

OF VOTING FOR CONSERVATION OVER DEVELOPMENT INCLUDE:

- The IRS considers this investment a "Listed Transaction" which requires the filing of a transaction report with the IRS notifying them the partnership elected the "GREEN" option and will receive the charitable deduction.
- High probability the IRS will elect to audit the Partnership and challenge the deduction which will be vehemently defended to the letter of the law. The potential however exists that if the IRS challenges are successful in Federal Courts, investors could face back taxes PLUS penalties and interest.
- Legislative changes could retroactively diminish or eliminate the charitable deductions investors receive by a vote for the "GREEN" option.

Deal Structure & Terms

The investment will be structured as an LLC that will acquire a 98% interest in COP LLC which currently owns 100% of the property. The LLC will be structured as a Partnership so that all forms of gains and/or losses from COP LLC, which include charitable deductions would pass-through to the investors of the LLC.

INVESTMENT OBJECTIVE

To provide investors with a significant risk adjusted return through the acquisition of a piece of undeveloped land.

Minimum Investment - \$25,000

FEES

- A one-time 1% contingency Fee
- No Annual Management Fee
- No Performance Fee

TAXES

- Partnership for US tax purposes
- K-1 for US taxpayers

LIQUIDITY

The investment in the LLC is considered Illiquid. If the "GREEN" option is elected by investors, they will receive an annual K1 for the life of their ownership in the property. If the development option is elected, and if the developed property is later sold, Investors would cease to receive K1's from the Partnership.

MORE INFORMATION

For more information about WealthPRIME and WealthPRIME Carbon & Conservation Investors 1, LLC, please call 855-774-6340 or visit WealthPRIME.com.

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