



Port Authority Opportunity Zone™



Government Authority
P3 – Private | Public | Partnerships

LA REVUE INITIATIVE
WINE | SPIRITS | CIGARS | HORS D'OEUVRES
BOUTIQUE DINING | SPECIALTY FARE
SOCIALIZING | PALATE EDUCATION



▶ O|Zone™ La Revue Initiative



▶ Anchor Business **wines by the glass**

a focal point for celebrating cuisine, wine, spirits, cigars, instruction, and entertainment

An O|Zone™ Anchor Business is a gathering place for celebration and experiencing unique wines by the glass. La Revue™ is a concept example, celebrating global cultures. Its unique wine bar and specialty shops bring together a variety of local purveyors. Sample extraordinary wines by the glass. Specialty hors d'oeuvres pair nicely with an exquisite burgundy or chablis. Perhaps an aged Scotch with two pieces of ice to excite your palate. Then, of course, a fine cigar may be in order in Salty Mike's Cigar Lounge.

▶ Specialists **cigar lounge, whiskey bar, specialty hors d'oeuvres**

providing cultural specialties - sourcing from local suppliers and global markets

Each Qualified Opportunity Zone Business ("QOZB"), may be on - site or a local small shop. The combination of synergistic business activities set in a local destination is designed to attract a wide range of participants from 10 am to midnight. Whether having a meeting, enjoying conversation with friends, a lady's lunch, catching up with fellow cigar smokers, or enjoying an evening of celebration, La Revue™ is designed to create unique experiences.



▶ Collaborator **an indoor and outdoor venue**

the concept enables existing land or parking areas to become "local destinations"

A new Business Operator Opportunity. Each of these businesses are specialists. Collaborator is a Business Operator who may focus on connecting each of these businesses to one another and Communities within a Port Authority Opportunity Zone™. Facilitating special events, individual and joint product marketing, import initiatives, music events, social media, cultural awareness, palate expansion classes, training, education and beyond.

▶ Digital Medallions **a new approach to "digital assets"**

success sharing through component enterprise operations

Digital Medallions are a new form of "digital assets" which provide Government issued permits combined with a means of sharing revenue between enterprise collaborators and the local community. It facilitates an advanced form of capital funding, enabling participation in revenues and increases in value of future revenues and intangible assets. Qualified Opportunity Funds and QOZ Businesses will find this approach highly beneficial.





La Revue™ - Enhancing Community

O|Zone™ La Revue Initiative is a Business Opportunity designed to promote and develop local, sustainable, cultural cuisine, expertise, training and appreciation.

An opportunity to introduce authentic cultural products sourced globally and locally, expanding the senses.

Multiple Business Opportunities are provided with a focus on Qualified Opportunity Zones and creating economic development and enhanced Quality of Life.

Port Authority Opportunity Zone™

Port Authority Opportunity Zone™ is a collaboration of one or more Government Authorities representing the public sector and a non-profit 501(c)(4) organization representing the private sector in “partnership” to promote economic development on a regional geographic basis within a state or territory. Within its borders each Government Authority may contain one or more Qualified Opportunity Zones designated by the Governor under the federal Tax Cuts and Jobs Act (“TCJA”).

Qualified Opportunity Zones

More than 8,760 Qualified Opportunity Zones (“QOZ”) were created by Congress.

The United States has 3,141 counties. It has 435 US House of Representatives districts.

One could observe that on average, there are approximately 175 QOZ’s per state, just under 3 QOZ’s per county, and 20 per Congressional District.

QOZs can be geographically small or large. Likewise, population may be very large in a small QOZ and small in a large QOZ.

The approach to establishing geographic boundaries of a Port Authority Opportunity Zone™ is a balance of population and geography on a case by case basis.

O|Zone™ Initiatives

Each O|Zone™ Initiative is designed to create a repeatable Business or Service (an “Opportunity”) with a focus on increasing Quality of Life within the local Community.

Principals of O|Zone™ have developed various Initiatives under several Programs to “get the ball rolling”. Using the O|Zone™ Framework, individuals are encouraged to create new Initiatives to be included in the index of accredited Opportunities.

Programs related to agriculture, environment, emergency services, sports, education, among others, are available to Port Authority Opportunity Zones and their respective Government Authorities.

Private / Public / Partnerships

La Revue™ Organic

Expanding the Senses

La Revue™ focuses on a range of organic sensory Initiatives in cooperation with each Port Authority Opportunity Zone™ and Qualified Opportunity Zones.

La Revue™ Initiative has a dual focus: i) celebrating cultural diversity and cuisine, and ii) creating Opportunities for new businesses, jobs, and enhanced Quality of Life.

Essential to better health and enhancement of the palate, is a focus on variety, diversity and organic aspects of La Revue™ Initiative.



- **Overview** - Creating authentic cultural traditions, food and drink, sourced locally provides expansion of culture, tastes that excite the palate, new experiences and education. The economic impact, however, can be substantial. While a variety of models may develop, the illustration begins with a wine bar and specialty shops including spirits bar, craft cocktails, cigar lounge and specialty Hors d'Oeuvres. Described below are various businesses creating a local experience, indoor and outdoor, all - day.
- **Wines By The Glass**- A La Revue™ Wine Bar creates a new experience in "wines by the glass". Each location may provide a wide selection, price range and distinct quantity in each "pour" for any budget.
- **Hors D'Oeuvres** - Each Specialist business may elect to include Hors D'Oeuvres from local providers.
- **Cigars** - A La Revue™ location doesn't just provide cigars, but a cigar lounge experience tailored to expected clientele, with a state-of-the-art humidor, full cigar selection and accessories. In larger locations, cigar lockers are expected to be available.
- **Spirits Bar** - Specialty spirits including scotch, whiskeys, and other specialty liquors may be dispensed in a "by the glass" approach, with digital interaction to expand knowledge of specific offerings.
- **Craft Cocktails** - Each craft cocktail focuses on authentic ingredients, techniques, and forms, as well as new innovations. In days of old, many communities produced a wide range of beverages from locally produced ingredients. La Revue™ Initiatives seek to bring back "beverage ingredient making" as a source for those innovative mixologists and to provide variety to local residents with fresh, wholesome liquid experiences, and perhaps, some not so wholesome!
- **Gourmet Foods|Drinks** - Other O|Zone™ Initiatives provide an opportunity to add gourmet food specialties as well as boutique coffees, teas and other drinks, including a "beer garden".
- **Live Entertainment** - A La Revue™ location may include a live events stage as well as indoor and outdoor megascreens for viewing streaming events. Interactive content may be produced as well.
- **Expanding Local Economy** - La Revue™ Initiative has been designed to directly integrate a sharing of direct to consumer prices throughout the local supply chain. This may be achieved through Port Authority Opportunity Zone™ Tariff structure and Digital Medallions.
- **La Revue™ Experience** - A facet of La Revue™ is to educate local consumers, connecting their "food and drink" to its source. Encouraging young people to consider farming and engaging in "food and drink" preparation" as an artisanal specialist. The concept harks back to previous days, when young people apprenticed in core skills.
- **Community Benefit** - A facet of Port Authority Opportunity Zone™ and O|Zone™ Digital Medallion™ technology, is that a portion of gross revenues becomes available to the Community to support "at-risk" residents and to expand Community infrastructure.
- **Local Economics** - A wide margin exists in the current system between source and retail prices. Margin is being extracted out of local Communities, reducing the velocity of money among local residents. The proposed "local stays local" structure is designed to enable producers, processors, consumers and Community to share in "margin", reducing price to the consumer and increasing "take home" for producers and processors.
- **Velocity of Money** - O|Zone™ Initiatives are designed to retain transaction activity with a Port Authority Opportunity Zone™ increasing local economic growth and to develop trade with other PAOZs.

O|Zone™ Opportunities - La Revue™

Port Authority Opportunity Zone™ La Revue™ Initiatives focus on excellence in sourcing and preparation of specialty components of cultural cuisines, and training the next generation.

Each La Revue™ component is an O|Zone™ Business Opportunity focused on implementing and operating an Opportunity within a regional Port Authority Opportunity Zone™ ("PAOZ").

Each Business Operator's (Anchor Business, Specialist, Collaborator) "home base" may be located in one or more locations in Qualified Opportunity Zones located within a state-regional PAOZ. Its service area may extend beyond the PAOZ to which it is accredited.

Anchor Business - Creating an "experience in socializing" in Qualified Opportunity Zones creates jobs, expands diversity and opportunity.

Specialists - A Business Operator producing boutique experiences is urged to locate in a QOZ, perhaps within a La Revue™ site, creating consumer synergies and cross marketing.

Collaborator - A Business Operator has its main location within a QOZ, while various ancillary activities may be conducted outside.

Component Assistance - O|Zone™ is to assist Business Operators with land | site, equipment (including container components), inventory, technology, training, capital, business set-up, branding, & operations.



Anchor Business benefits from bringing together local and global artisanal cuisine components within a cultural framework providing an "experience."

Business Operator - Collaborator "Cruise Director"

This catalyst Business Operator helps bring all parties together and "keeps it fresh".

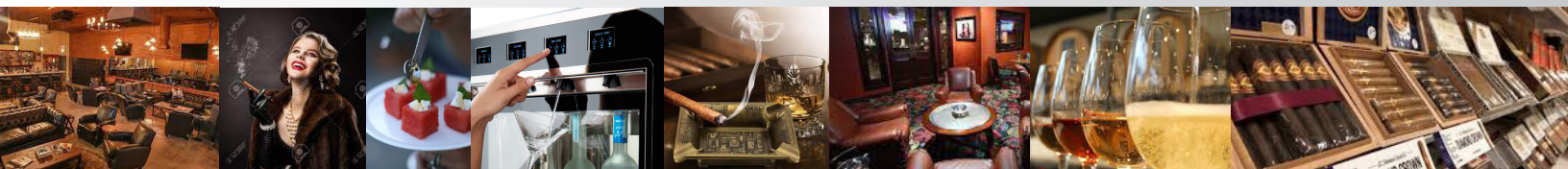
Business Operator - Specialists

The O|Zone™ component framework is designed to facilitate land, site, building, facility, equipment, inventory, and capital to support genius and creativity of these Specialists.

Each Business Operator Specialist is encouraged to focus on their specialty, train next generation, and benefit from their innovation and expertise.

La Revue™ concept is about co-locating Specialists in a cultural setting that creates an experience for the customer, a source of "take-home" quality products, and a connection to global and local ingredient producers.

Of course, let's not forget music and visual artists, who so significantly add to the "experience."



Bringing back local specialty purveyors and unique global products, La Revue™ Initiative harks back to a time of craftsmanship, pride in one's products, and the ultimate in customer service, the days of creating traditional dishes, craft beverages, fine cigars combined with innovation and recommending a "discovery".

O|Zone™ La Revue™ provides an opportunity for local employment and training young apprentices in technique, quality assurance, expertise, and life itself.... renewing a tried and tested form of customer experience.



▶ O|Zone™ Business | Service Components



▶ Operator **business | service**

the individual(s) is the driving force operating this business or services
This Role is designed to enable individuals and groups to form a business or service with a minimum amount of required capital. All other components revolve around the Operator. The Business | Service Operator's primary capital needs are for payroll and minimal working capital as other capital requirements are provided by other component providers.

▶ Location **land | building**

collaboration benefits all - qualified opportunity zones often have land | buildings

Government Authorities as well as private parties may have land and buildings suitable for a new business or service. TCJA tax incentives may be available to high-income taxpayers who provide land and/or buildings for a new Business | Service Operator.



▶ Infrastructure **equipment, software, other property**

high-income taxpayer has tax incentives to supply capital intensive assets

Infrastructure Businesses are designed to supply equipment, software and other qualified property for local business activities. Infrastructure Business owners benefit from TCJA, through 100% depreciation of equipment and other qualified property, as well as tax-free capital gains on interests in Infrastructure Businesses, Business Operators, as well as on O|Zone™ Digital Medallions, land and buildings.

▶ Inventory **supplies, products for sale**

high-income taxpayers benefit in holding inventory in their qualified opportunity fund

TJCA enables high-income taxpayers to create a Qualified Opportunity Fund ("QOF"). O|Zone™ model envisions a QOF similar to a self-directed Individual Retirement Account. In this scenario, one can decide types of activities in which a QOF will invest, subject to applicable TCJA rules. Adding Inventory to a QOF can provide useful tax incentives. For a Business Operator, no Inventory financing is necessary.



O|Zone™ Business | Service Operator Model

Under this model, provision of capital for capital intensive assets is moved from Operator enterprise to participating high-income taxpayers and traditional long-term holders of land and buildings.

These high credit participants are generally able to obtain credit at lower rates and thus shoulder a substantial portion of necessary capital. Under the model, Operator's capital needs are generally working capital for payroll, utilities and unexpected events.

Modular Components

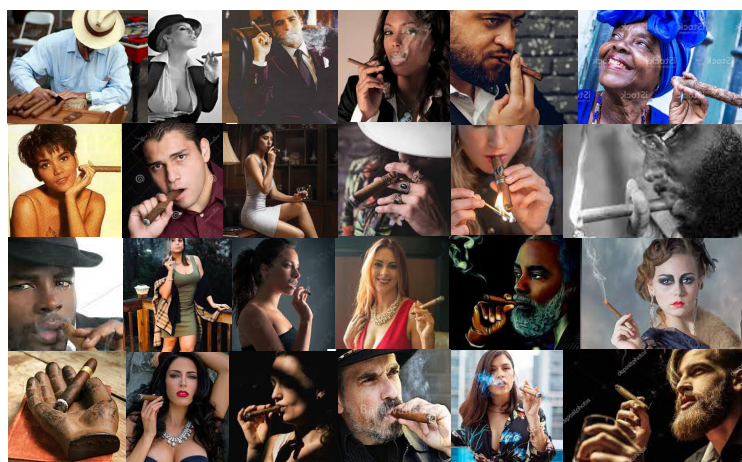
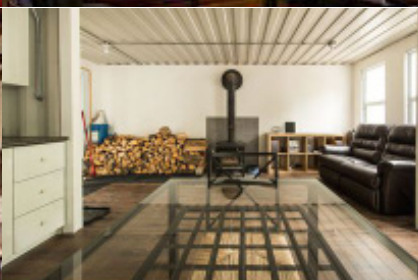
O|Zone™ Initiatives adopt a modular approach to design implementation ... Each business activity may be separately operated in a Qualified Opportunity Zone or not. In the illustrated configurations, modular containers are used to form the business's operating infrastructure. Strategically positioned, each business infrastructure may be designed so as to create an entertainment complex. Another focus is to improve electronic infrastructure, information access and reduce financial and transactional costs. Connectivity within the Community, promotion of local trade interaction, and improvement of food, health, social well-being and volunteerism are key O|Zone™ elements.



Modular Infrastructure - Cigar Business Example

O|Zone™ approach to modular infrastructure involves purpose-designed components

Members Lounges may be custom designed and shipped as modular components.



Providing relaxation and community to new consumers.



A humidor may be shipped as a modular component to a cigar lounge, wine bar, or shopping area.



Member Locker Containers provide electronically controlled temperature and humidity

Frequently Asked Questions

What is a Digital Medallion?

A Digital Medallion is a new form of digital asset issued by a Governmental Authority, related to specific components of an Opportunity. It provides permissions for specific activities within its jurisdiction, similar to a "taxi medallion". The Government Authority establishes Tariffs for various products and services.

What is a Tariff and how is it applied?

Tariffs are established by a public body, the Government Authority. They reflect an established price or pricing methodologies for goods and services. Subject to any applicable qualifications, any member of the public can buy the goods or services at the Tariff rate. The Business or Service Operator may lower the price for volume discounts and other purposes.

How Do the Component Participants Benefit from the Business | Service Opportunity?

Each Component Participant, land and/or building owner, Infrastructure Participant, Inventory Participant and Business | Service Operator, is granted an Opportunity Digital Medallion specific to their component function. Revenues generated from operations of the Opportunity are allocated between the Component Participants based on the calculation methodology set forth in the Government Authority's master Digital Medallion and replicated to each component Digital Medallion. Digital Medallions may extend for decades, may be subject to maximum distributions, and various conditions negotiated between the parties. Holders of these Digital Medallions may benefit from QOZ capital gains treatment.

Component Participants may also provide direct funding for a participation in the Business | Service Operator. This arrangement may include a buy-out provision at a point in the future. This approach may enable a Component Participant to recognize QOZ capital gains treatment on the Business | Service Operator participation.

Can 3rd parties acquire an interest in the Business | Service Operator's activity?

O|Zone™ Digital Medallions may be designed to enable participation in revenue and value of O|Zone™ Components.

How does the Community benefit?

Each Opportunity and its participants are accredited to operate within the Port Authority Opportunity Zone™. The Government Authority issuing Digital Medallions, as well as the broader communities within the Port Authority Opportunity Zone, participate in a portion of revenues generated from the Opportunity and enjoy benefits of economic development and enhancement of Quality of Life the Opportunity and its participants generate.



O|Zone™ Digital Medallions provide a framework for long-term collaboration between primary constituencies: services, infrastructure, counterparties and Community.

Each Digital Medallion is issued by a Governmental Authority and provides long-term operational concessions within its geographic area. The framework is designed to provide an orderly market, protections, benefits and incentives for the Community, capital, and participants.

Take the Next Step ..



For More Information
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