Park View OZ

A publicly traded Qualified Opportunity Zone Fund (OTC: PVOZ)

Why Choose Park View OZ?

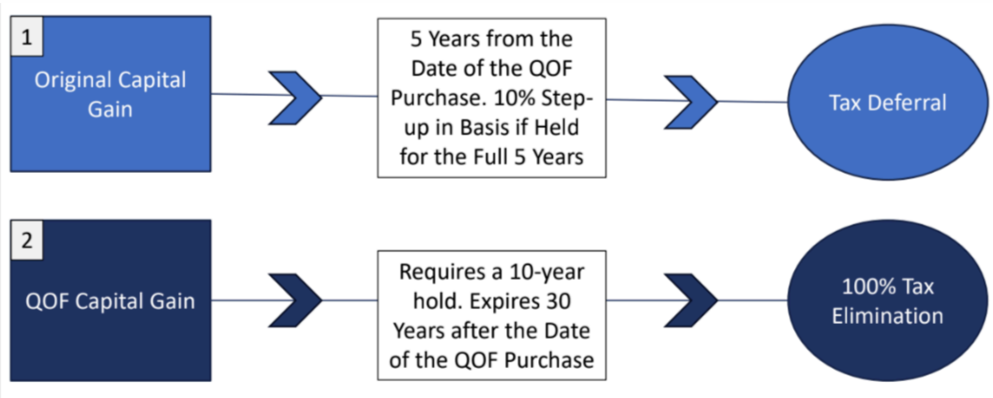
- **The only QOF with publicly traded stock**: buy and sell shares through any brokerage account.
- **Focused strategy**: new residential construction in Opportunity Zones with strong long-term population and job growth.
- **Investor alignment**: low management fees, no carried interest, and the transparency of a public company.

Park View OZ Removes Barriers

- **No investment minimums**: purchase as little as a single share
- **No accreditation requirements**: available to all investors through a public company
- **No lock-ups**: our shares are freely tradable
- **No K-1s**: simple 1099-DIV reporting
- **Industry-low fees: 0.75% management, 0% carried interest**

Powerful Tax Benefits OZ 2.0

- **Deferral**: Postpone capital gains tax for up to 5 years.
- **Forgiveness**: Reduce your original tax liability by 10% after a 5-year hold. *Think of it as a 5-year interest-free loan with 10% forgiveness of the liability if you hold for the full 5 years.*
- **Elimination**: Pay zero tax on all QOF investment gains once a 10-year hold is achieved. This benefit lasts for 30 years from the date of the QOF purchase. *The elimination benefit can work like a Roth IRA, but without income limits or annual contribution caps. It provides the ability to contribute a significant amount of savings eligible for tax-free status quickly.*



Bridge Strategy: Capture OZ 2.0 Benefits

When a taxpayer sells a QOF investment, it triggers the realization of the original capital gain, but the taxpayer can reinvest in a new QOF or the same QOF within 180 days in order to continue the tax deferral. The “Bridge Strategy” gives investors with a capital gain today the potential to benefit from the enhanced QOF benefits available starting in 2027.

Bridge strategy timeline:

- **Today**: Invest realized gains into the PVOZ fund within 180 days.
- **January 2027**: Sell shares and reinvest in PVOZ, or another QOF within 180 days.
- **Result**: Keep deferral benefits now, while positioning to capture enhanced OZ 2.0 tax incentives when they begin.

Our publicly traded structure makes Bridging to OZ 2.0’s enhanced benefits possible. Read more about this strategy in our blog post The Bridge Strategy: Addressing the Gap in Opportunity Zone Legislation.

Why Opportunity Zones?

OZ incentives drive capital into designated low-income areas, potentially creating a “slingshot effect” of revitalization as an influx of capital investment transforms a neighborhood.

For example, our Tampa Heights project is part of a wave of investment transforming the community. We have seen the revitalization of neighboring properties as well as new construction across the neighborhood.

Park View OZ	Most OZ Funds
No investor accreditation requirements	Must be an accredited investor
Purchase as little as a single share of stock	$100k to $250k minimum investment
Potential for tax-free compound growth for 30 years	Mandatory liquidation after 10 years
Investors receive a single 1099-DIV tax form	Investors receive one or more K-1 tax forms
Management fee of .75%	Management fee of 1.5% to 2%
0% carried interest	15% to 20% carried interest