

**ELEVATING**  
**entertainment**  
MOTION PICTURES

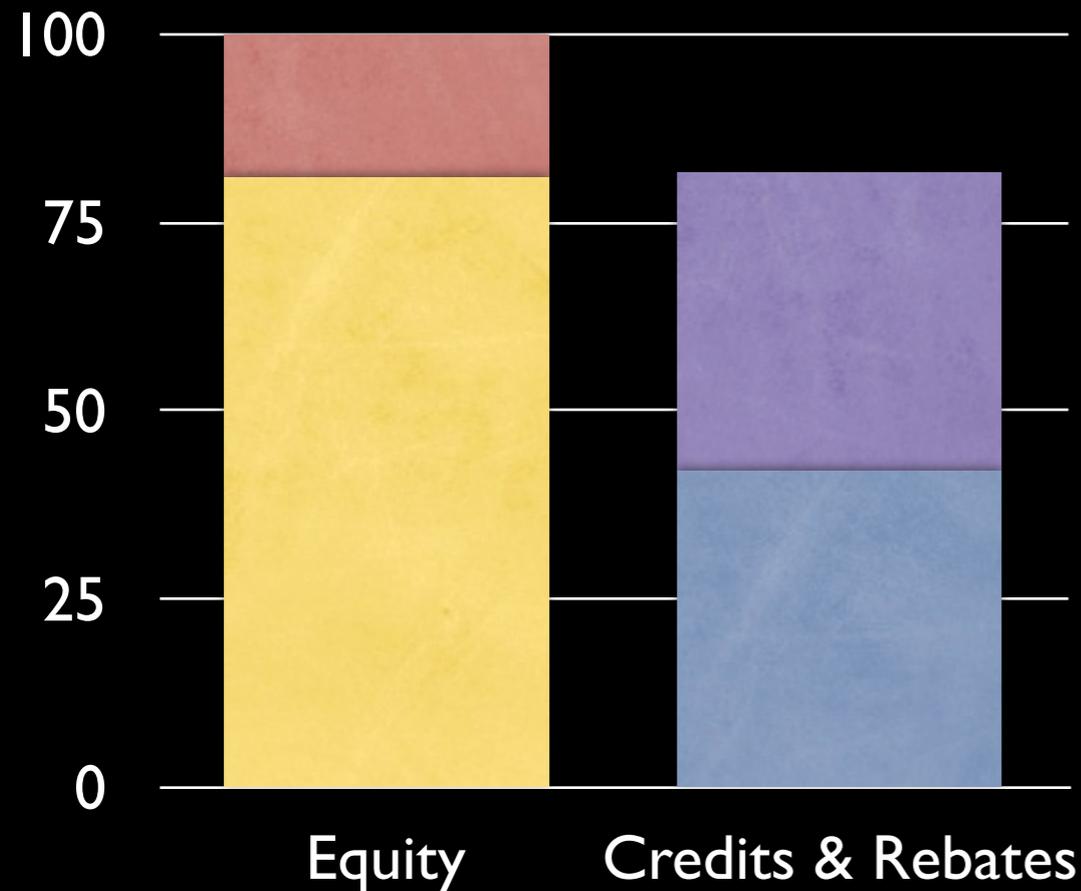
# Why Invest In Film?

Elevating Entertainment and The GreenLight Groupe  
present a **Minimized Risk, High Yield Investment** Opportunity

# Why Film?

## FEDERAL TAX CREDITS & STATE CASH REFUNDS CAN GREATLY MINIMIZE RISKS

*The possibility of a “risk minimized alternative investment in film” is supported by marketplace trends and current economic opportunities that exist in the entertainment industry today.*

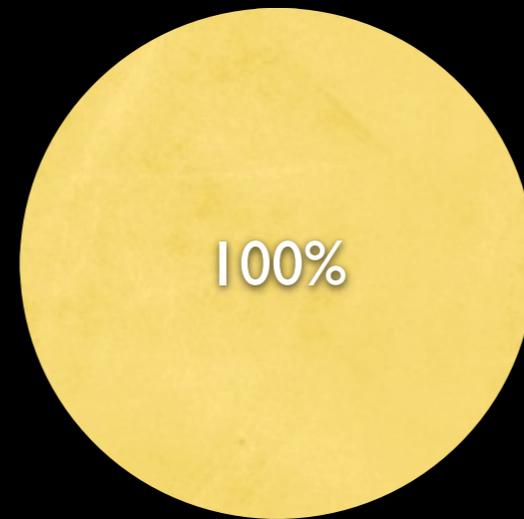


There are various state and federal tax credit incentives using IRS Section 181 and state government cash rebates that can offer returns of 50-75% of invested equity **prior to revenues**.

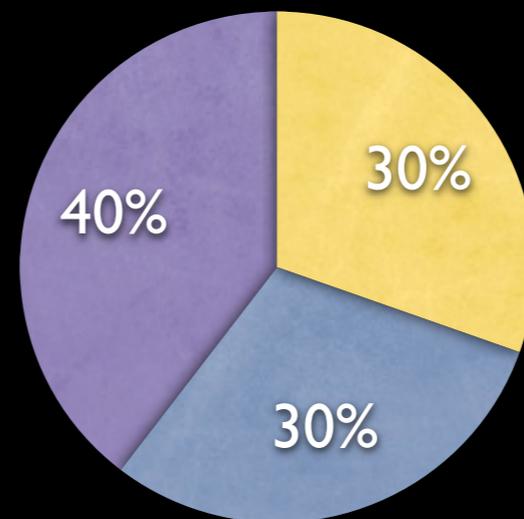
- Cost of Equity after Credits
- Federal Tax Deduction
- State Film Incentives
- Equity Investment

# Why Film?

For U.S. investors and films that qualify, an example \$1,000,000 investment would offer approximately \$396,000 reduction in federal tax liability and another \$250,000 to \$350,000 or more **in cash refunds** via state incentives prior to Picture revenues. This limits the capital at-risk to approximately 30% of the total investment. *If the producer secures international and broadcast pre-sales for its slate of films, the risk exposure could be virtually eliminated while the upside in future revenues still to come is limitless.*



● \$1,000,000



● Equity At-Risk  
● State Rebate  
● Federal Deduction

# Why Film?

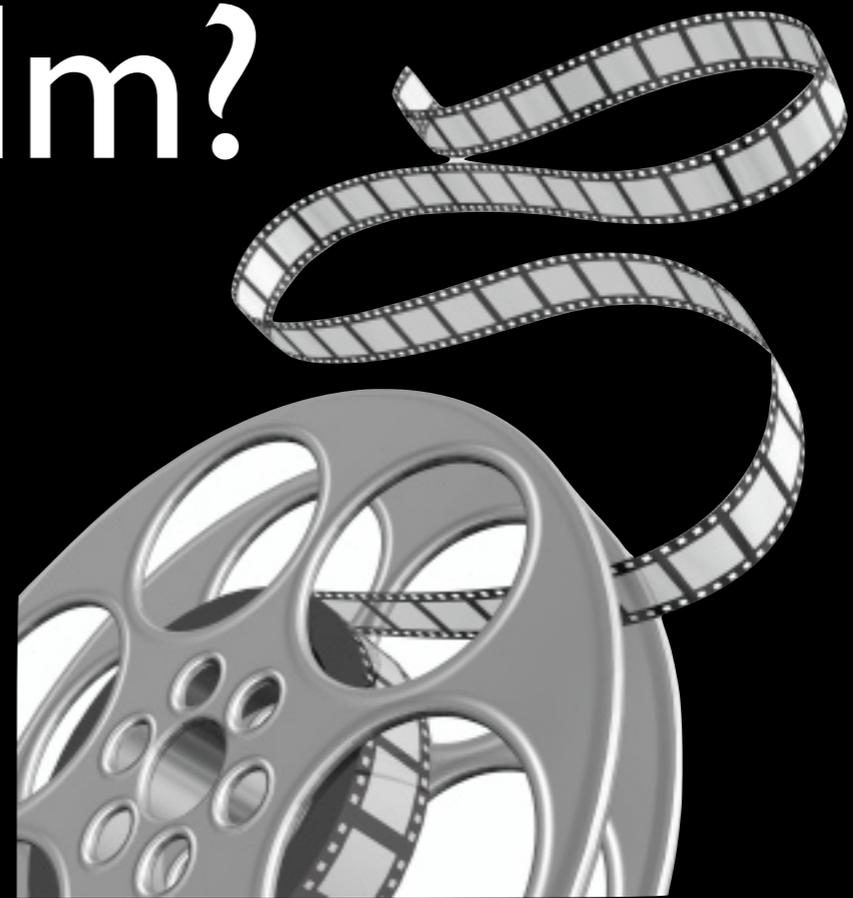
## OTHER FACTORS

- The explosion of international DVD, pay-per-view, mobile computing, home video, cable, mega-theaters, multi-lingual content, internet video, on demand downloads, cross-market digital distribution, low-cost theatrical digital projection, advanced home entertainment delivery, and more means the industry is accelerating at an unprecedented growth rate.

- Film and other entertainment sectors are constantly outperforming and seem to be more resistant to untimely global events and adverse economic conditions.

- Movie investor returns may be more favorable than holding direct equity positions in most public entertainment and media companies, and perhaps more favorable and liquid than real estate and other alternative investments.

- There is a huge demand, audience, and growing distribution structure for specialty films, including faith, inspirational, family-friendly and other niche genres as exemplified by the success of such films as *The Blind Side*, *Fireproof*, *To Save A Life*, *October Baby*, *The King's Speech* and many others.



# Federal Film Subsidies

## SECTION 181 OF THE TAX CODE

The American Jobs Creation Act of 2004 and the enactment of Section 181 of the IRS Tax Code marked an unprecedented change in U.S. policy toward the phenomenon known as "Runaway Production" for the film industry. Hollywood, like many American industries, had grown tired of the high cost of labor and taxes in the United States. Canada and other countries identified the potential financial benefit and took advantage by successfully luring American film and television production onto their soil, taking outrageous amounts of production dollars with them. The government's reaction was to include Section 181 within the American Jobs Creation Act of 2004. Section 181 offers tax incentives for investors in independent film and television productions produced within the United States.

**You've heard of Farm Subsidies.** Well, Congress in essence created subsidies for the film industry through Section 181. Put simply, this code states that investment in a motion picture shot in the US is 100% tax deductible for the investor in the same year invested. ***This important tax code section was renewed through January 1, 2014 by both houses of Congress and signed into law by the President.***

Extended to  
January 1, 2014

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Our Company has "grandfathered" a slate of Pictures according to the rules of IRS Section 181 to take advantage of the Federal tax incentives outlined in this presentation well beyond 2014 should Congress not extend the the Credit.

# Federal Film Subsidies

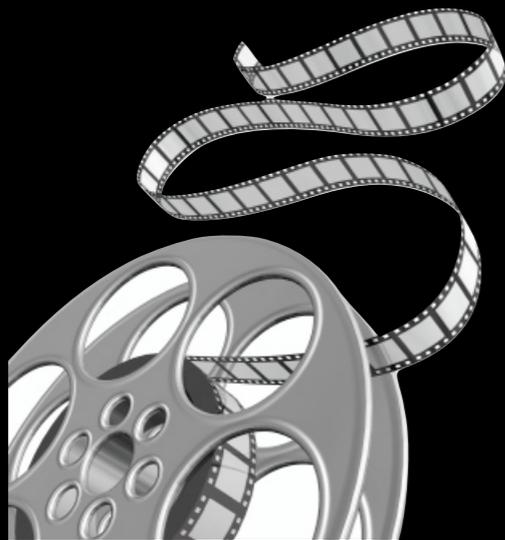
## Here are some Investor highlights for the Section 181 Tax Deduction:

- 100% of the motion picture costs are deductible in the same year of investment •
  - 75% of the motion picture must be shot in the US to qualify for Section 181 •
- There is a 20 million dollar budget cap. There is no minimum film production budget cost •
- TV pilots, TV episodes, short films, music videos and feature films all qualify for Section 181 •
  - Section 181 can be applied to active income or passive income •
    - Investors can be either individuals or businesses •
  - There is no expectation for film distribution or film completion •
- The Company issues Schedule K-1's to the investors so they can take advantage of Section 181 •

# State Film Incentives

In addition to the Section 181 tax deduction, the motion pictures produced by the Company will be filmed in states with rebates or transferable tax credits. The Company will then distribute this cash received from the rebate to our Shareholders upon the completion of production.

At least 38 states currently have some sort of Film Incentive program. Here are a few examples:



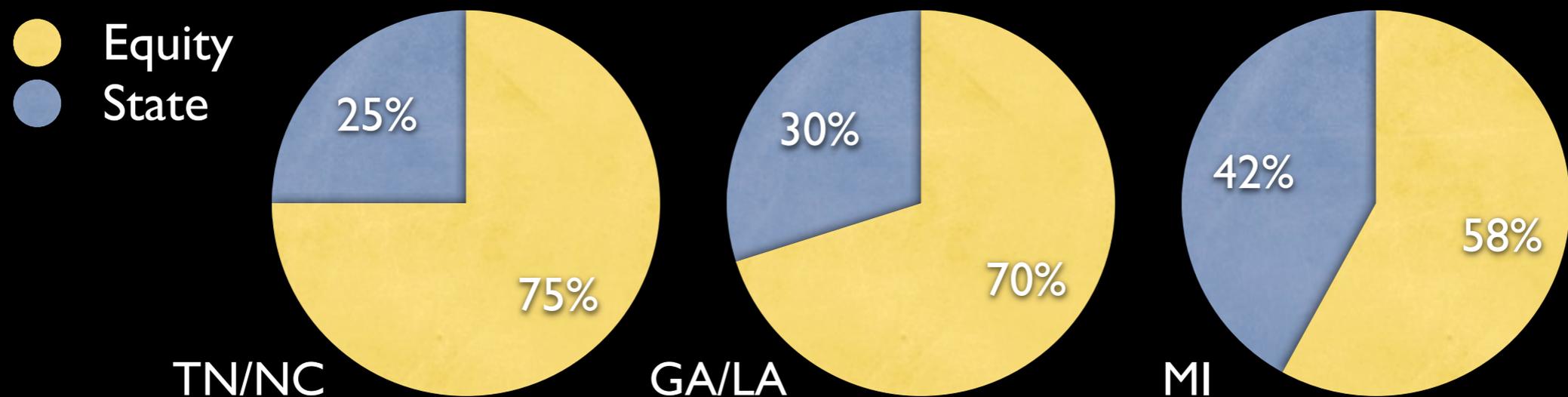
- North Carolina - 25%
- Tennessee - 25%
- Michigan - 42%
- Georgia - 30%
- Alabama - 25%
- Louisiana - 30%
- New Mexico - 25%
- New York - 30%
- Kentucky - 20%
- West Virginia - 31%

# State Film Incentives

## CONSIDER THIS!

As an example, if a \$1,000,000 movie shoots in Tennessee and spends every penny in the state, the state of Tennessee will issue a 25% cash tax rebate worth approximately \$250,000. This money is then passed on to the Shareholders.

This offers a considerable risk minimization for the investor. With state film incentives alone, Investors are only risking 75 cents (average) on the dollar if the project is produced in North Carolina or Tennessee... 70 cents in Louisiana or Georgia... and in special circumstances even more. In essence, Shareholders are making an investment in the Company's film(s) for only 75% (average) of their capital, and the state government is picking up the rest of the tab on a delayed time table.

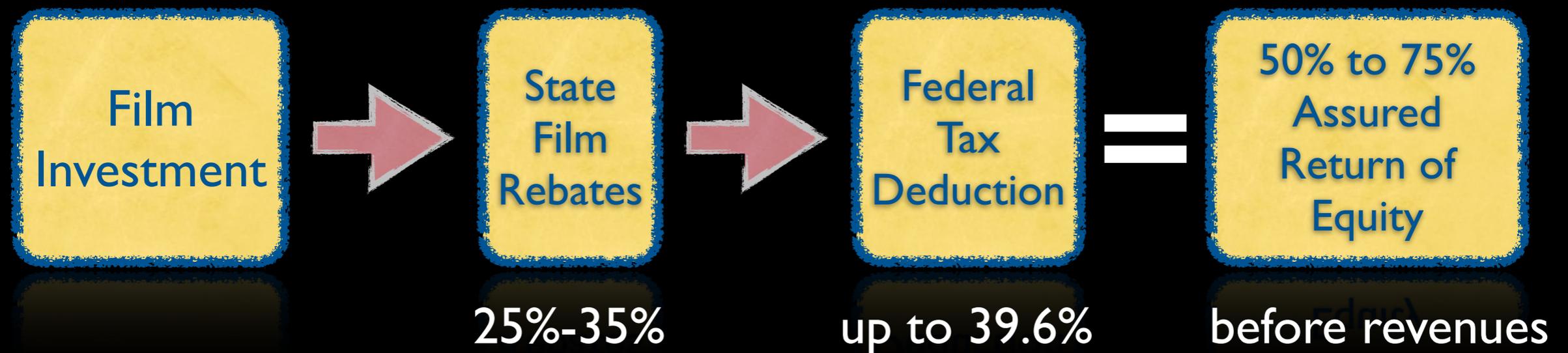


# Combine Incentives

## FEDERAL & STATE INCENTIVES WILL GREATLY MINIMIZE RISK

Combine Section 181 with a state film cash rebate and things really get interesting. By coupling the two together, the Company believes it can reduce an investor's risk by 50 to 75%. Think about that. It does depend on how much the investor earns annually, how much they've invested in the Company, and where the movie will be produced... but if you factor in the possibility of film pre-sales in the foreign market (not presented here), it is possible that an investor could invest in our slate of motion pictures and risk nothing.

Conservatively, the risk will be less than 50% of the investment. That means if you're in the 39.6% tax bracket and invest \$1,000,000, you should recoup approximately \$396,000 in federal tax reductions and at least \$250,000 in state film incentive cash rebates. Depending on the state, and other factors, perhaps even more.

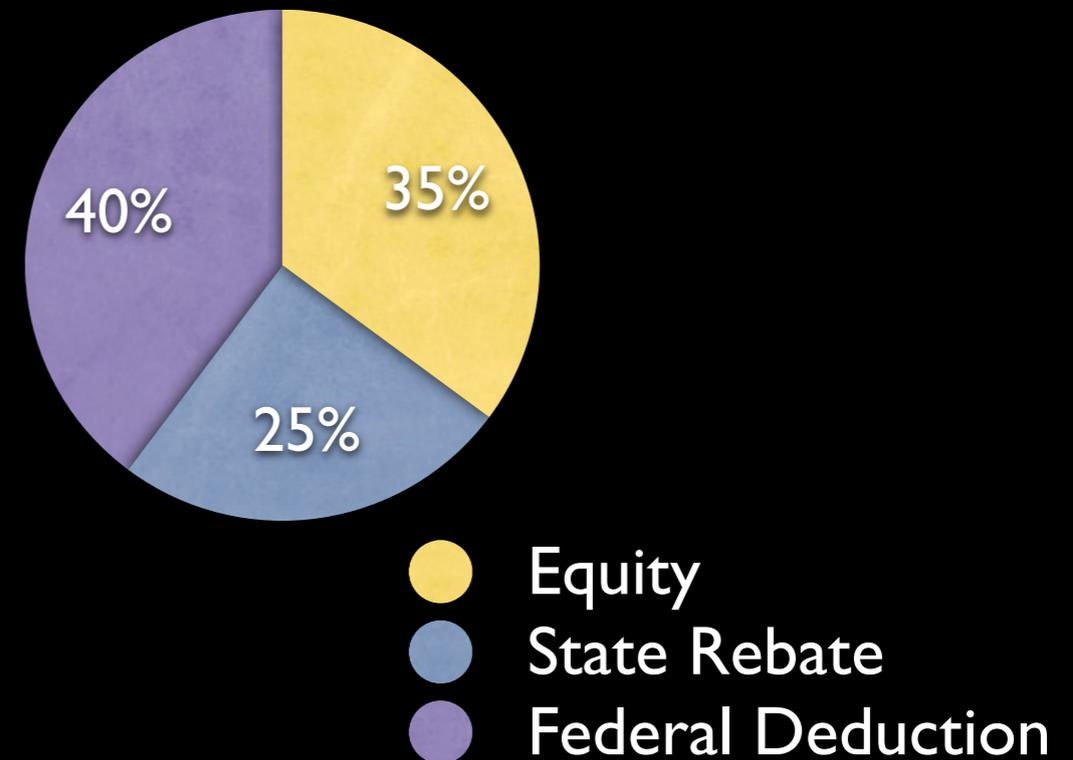


# Minimizing Risk

## HERE'S AN EXAMPLE

Let's say an investor who invests \$2,000,000 in our film production has an annual taxable income of \$2,000,000, so their taxes are approximately \$792,000 (39.6% tax bracket). As they invest \$2,000,000 in the film, they'll be risking only \$1,208,000 of their investment as it will reduce their Federal income tax liability by \$792,000.

Now, the movie is going to be produced in Tennessee where there is a 25% tax rebate. So, the film is shot in Nashville and the state rebates \$500,000 in cash. This rebate will be passed through to the Investor. This means the investor is getting approximately \$1,292,000 in tax deductions and rebates from the Federal Government and the State of Tennessee for their \$2,000,000 investment **and the film has yet to be released.**

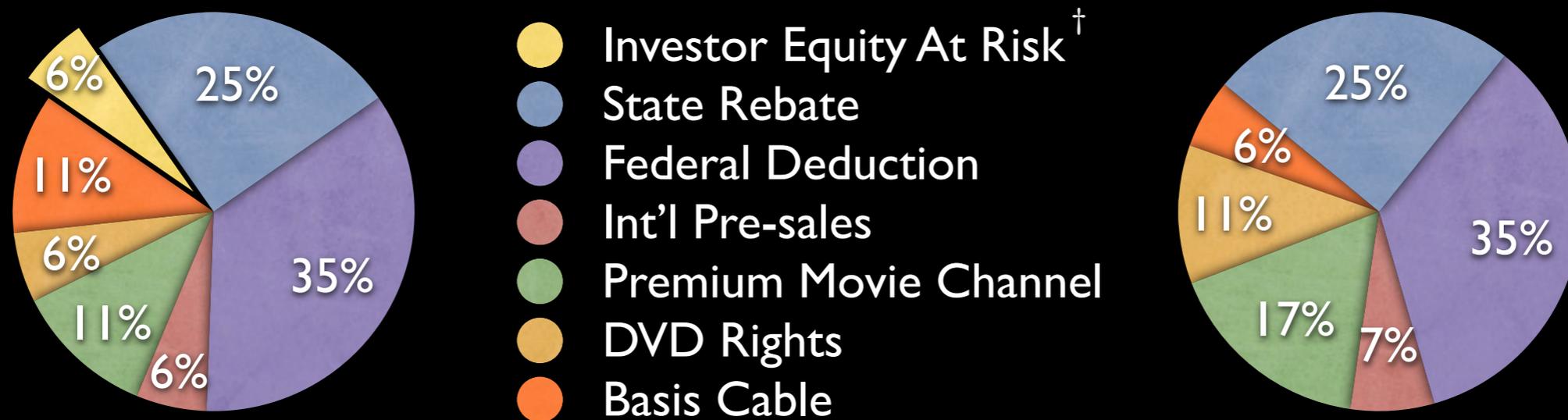


# Minimizing Risk

## OTHER POSSIBILITIES

What if the Company secures advance pre-sales of 5-15% to an international distributor, 15-25% from a Premium Movie Channel, another 10-20% from a basic cable channel, and 5-20% for DVD Home Entertainment Sales. It's possible for the Investor's capital to be virtually risk free by the time the film is complete.

And all the upside potential remains intact, as the investor is entitled to receive long-term revenue from distribution sales and licenses of the motion pictures produced once released.



<sup>†</sup> After potential advance agreements

# Maximizing Profits

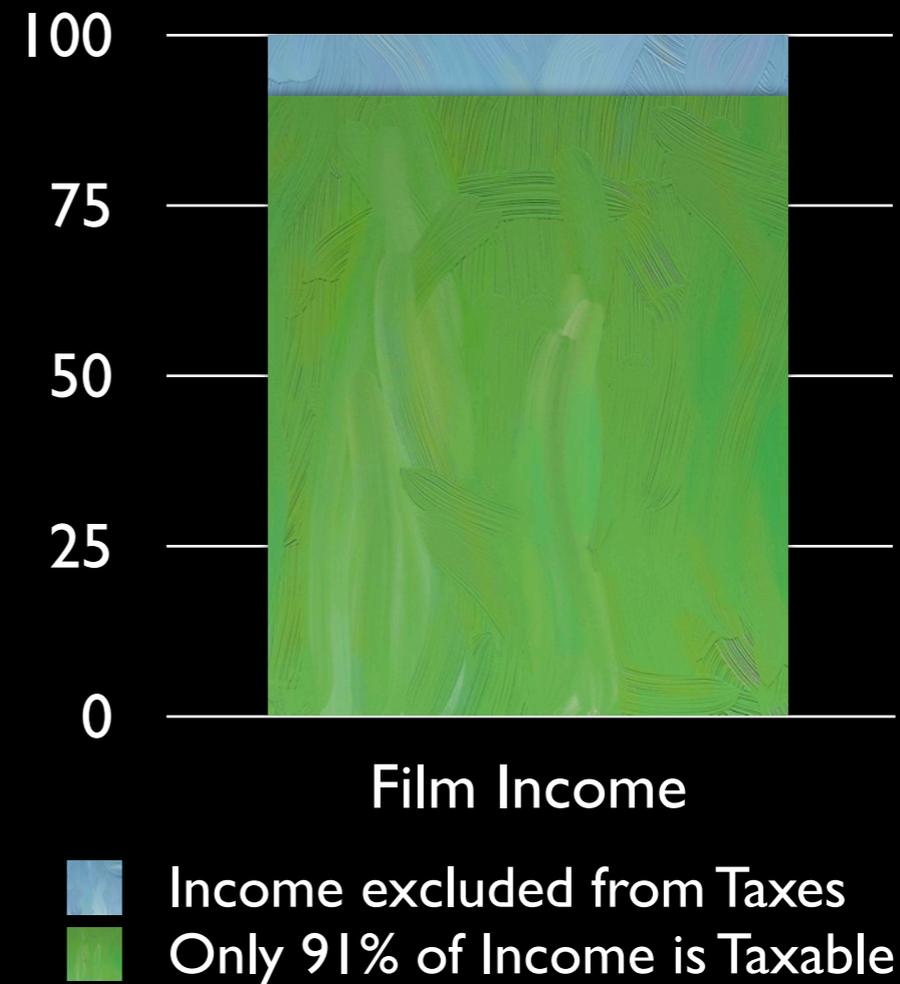
## ANOTHER ADVANTAGE

**Section 199 relates to “made in the USA” films and their income.**

Called the manufacturing section of The American Jobs Creation Act, 2004, the act (which is still in effect today), defines film production as a “manufacturer.”

Section 199 says that any manufacturer **or Film Production** can have some tax relief on money returned to the Investor. In fact, it’s now a full nine percent (9%) reduction.

For example, if an Investor gets \$1.00 back on an investment in a movie after writing off 100% of the film, the Investor will only pay tax on .91 cents of the \$1.00 earned in income.



# Why Elevating Entertainment?

*...and an Investment through*

*THE GREENLIGHT GROUPE LLC*

*In One Word:*

M O M E N T U M



*Grammy Nominated and*



*Dove Award Winning*

*Producer/Director is Backbone of the Venture*

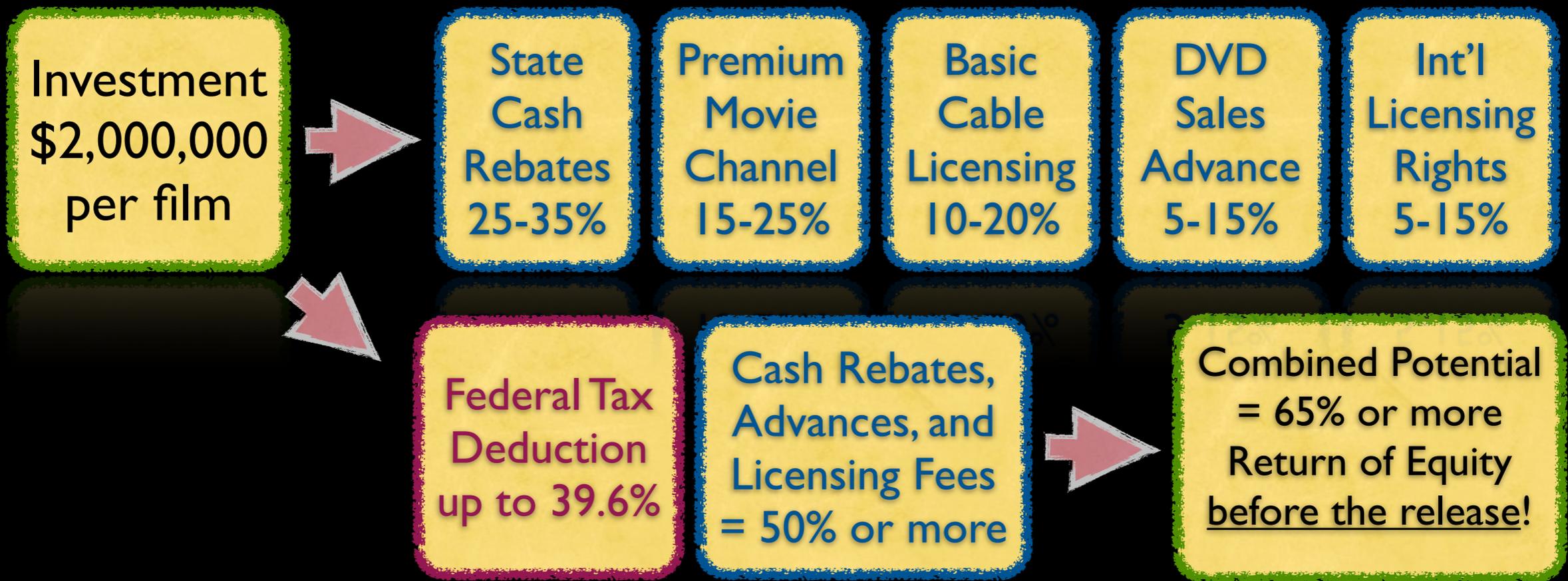
- Production Company has won numerous prestigious film festival awards in 2010-2013, including **Best Feature Film** at Independents' Film Festival in Tampa *sponsored by the Education Channel*  
**Best Film for Young Viewers** at the Phoenix International Film Festival  
**Redemptive Storyteller Award** at the Redemptive Film Festival, Regent University
- Latest film **Season of Miracles** starring **John Schneider** and **Grayson Russell** distributed through **Gaiam Vivendi Entertainment** (*Letters to God, WWE, NFL Films*)
- “In-principle” major distribution deals in place for the Company’s upcoming slate of films
- Company’s films have been broadcast nationally on Time Warner, Comcast, TBN, GMC, DishNetwork, Sky Angel, Parables HD Network, CTN, and many others

**IMPORTANT:** Company has “grandfathered” a slate of Pictures according to the rules of IRS Section 181 to take advantage of the Federal tax incentives outlined in this presentation even if Congress does not renew the Act beyond January 2014.

# Elevating Entertainment

## SUCCESS BRINGS NEW OPPORTUNITY

The company has secured “in-principle” distribution deals for its next slate of films through major studio and indie distributors. This includes strategically targeted theatre releases in the US, premium movie channel broadcast, cable rights to several leading family programming networks, US and Canadian home entertainment distributor for VOD, DVD sales and rentals, and an international licensing deal through a leading world rights distributor. In combination with state and federal tax credits and rebates, this makes investing in our upcoming films a unique minimized risk, high yield alternative investment opportunity.



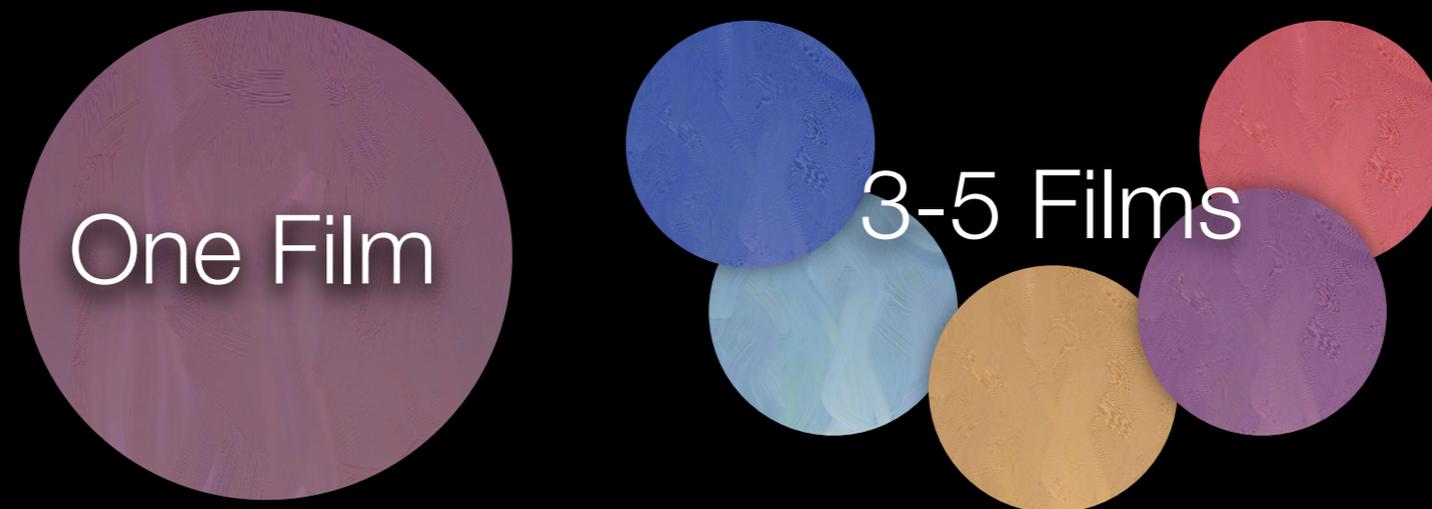
# The GreenLight Groupe LLC

*Bringing positive stories to life!*

**Elevating Entertainment Motion Pictures** was formed to develop and distribute family-friendly, uplifting, and life-inspiring motion picture entertainment.

**The GreenLight Groupe** through Series LLCs will provide financing for stories and scripts owned or licensed by Elevating Entertainment (the Production Company).

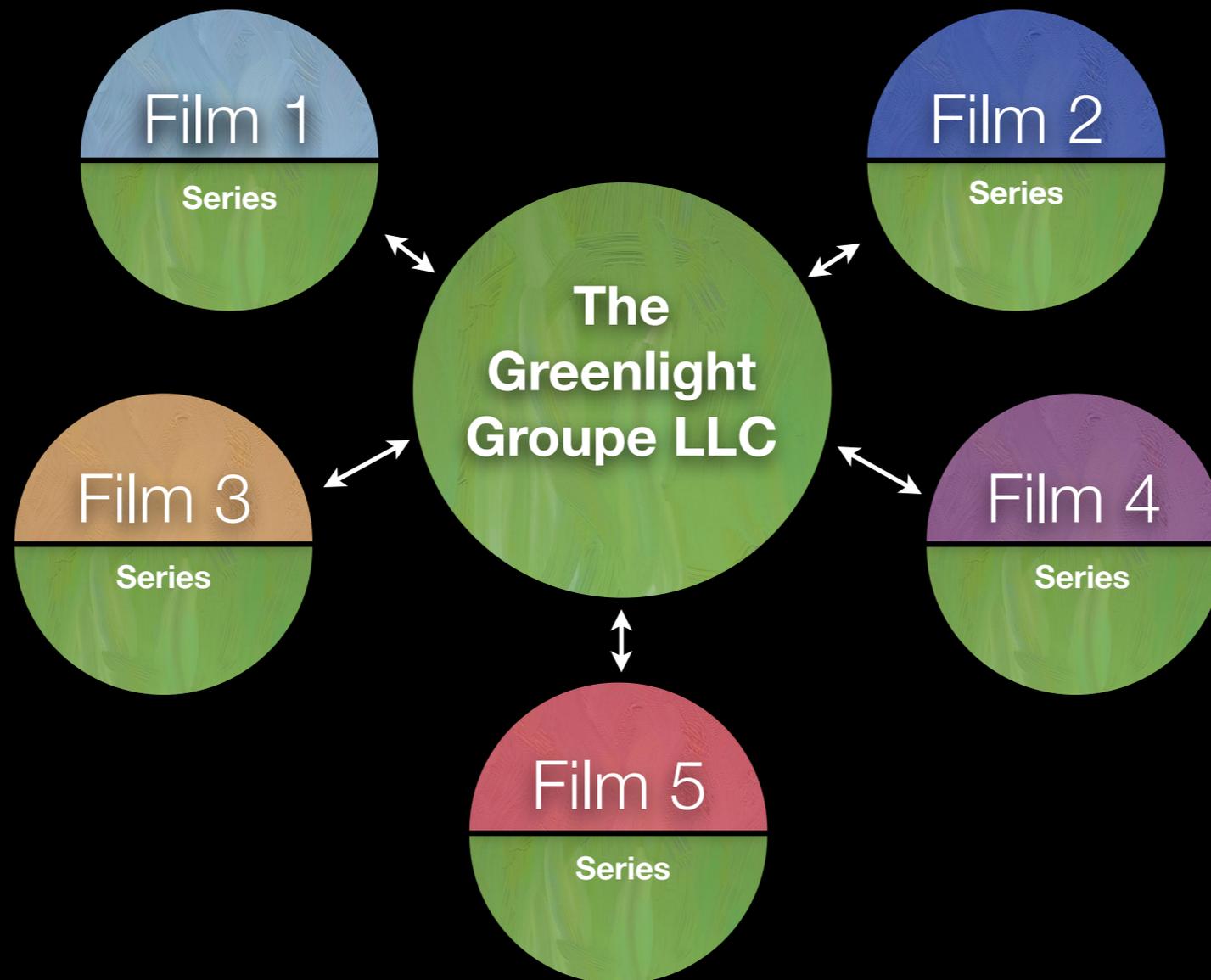
Investors have several options to participate. They can invest in ONE specific picture or have the option to invest in a slate of MULTIPLE films. *(Call for additional details)*



# The GreenLight Groupe LLC

## Series Film Fund LLC

*Each of our Pictures shall be held in its own separate Series LLC. This protects Investors as the intellectual property assets and liabilities of each individual Picture are separated from others produced by the Company.*



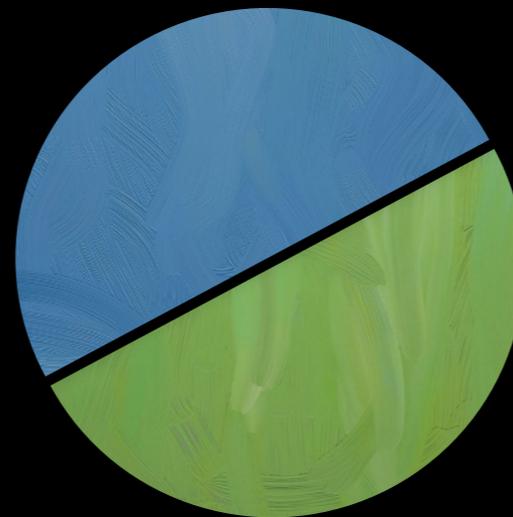
# The GreenLight Groupe LLC

## Let's look at the *Single Film Investment*

The GreenLight Groupe LLC shall provide for the funding of ONE motion picture based on a specific script or story through a Series LLC.

Here's an example of a \$2,000,000 Picture.

**Private Placement Offering**  
\$2,000,000 for 50% Equity  
Share in a Picture Series LLC.

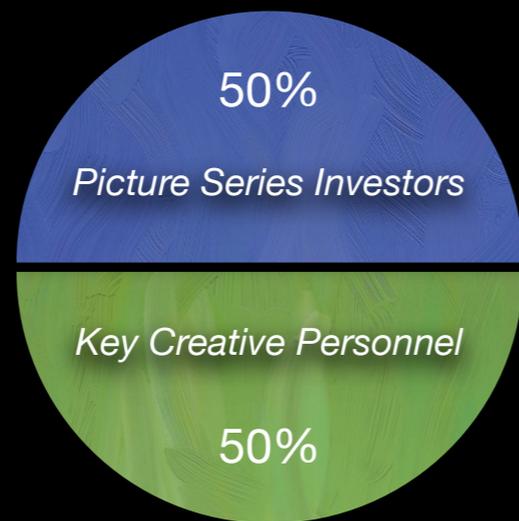


- Investors Class 'A' preferred
- Key Creative Class 'B' shareholders

*This presentation is neither an offer to sell nor a prospectus, but is informational in nature.  
A complete Private Placement Memorandum is available upon request.*

# The GreenLight Groupe LLC

## Film Partners Series



**Investors** shall be Class 'A' Preferred Shareholders and hold 50% of the **GLG Picture Series LLC** (the Financing Company).

**Elevating Entertainment** (the Production Company) and other key creative talent (including **writers, actors, directors, etc.**) shall be the Class 'B' Shareholders and hold 50% of the GLG Picture Series LLC.

# Preferred Shareholders

100% of Net Profits until 20% R.O.I.



*Investors as **Class 'A' Preferred Shareholders** receive a **preferred 100% of net revenues** until they recoup their initial investment...*

***plus a 20% R.O.I. Premium***

*At such time as **Investors** have recouped their investment, plus 20% R.O.I., all net profits will be distributed 50% to Class 'A' and 50% to Class 'B' Shareholders for the life of the Picture.*



# Picture Revenue Projections

## *\$2,000,000 Film Investment*

	 LOW Neutral	 MED Rev x2.5	 HIGH Rev x5
Investment	\$2 Million	\$2 Million	\$2 Million
Federal Tax Deduction (39.6% bracket)	\$792,000	\$792,000	\$792,000
State Incentive Rebates (25% Average)	\$500,000	\$500,000	\$500,000
Film Receipts	\$2,000,000	\$5,000,000	\$10,000,000
Return of Equity + State Rebate & Class 'A' Pfd Share	\$2,450,00 (LOW)	\$3,950,000 (MED)	\$6,450,000 (HIGH)
Net Profits to Investor R.O.I. % w/ Fed Tax (39.6%)	\$450,000 22.50% 62.10%	\$1,950,000 97.50% 137.10%	\$4,450,000 222.50% 262.10%

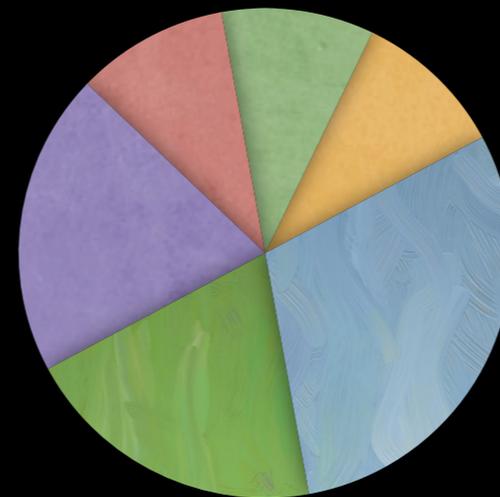
# The GreenLight Groupe LLC

## Let's look at a *Multi Film Fund Investment*

The GreenLight Groupe LLC - Series: Film Fund 10M (the Financing Company) shall provide for the funding of a slate of 6 films based on stories and scripts licensed and owned by Elevating Entertainment Motion Pictures (the Production Company).

The genre of films the Company plans to create are currently in high demand by studios, broadcasters, major and indie distributors based on the recent success of films like *The Blind Side*, *King's Speech*, *Fireproof*, and others.

**Private Placement Offering**  
\$10,000,000 for 100% Equity  
Share in Series: Film Fund 10M

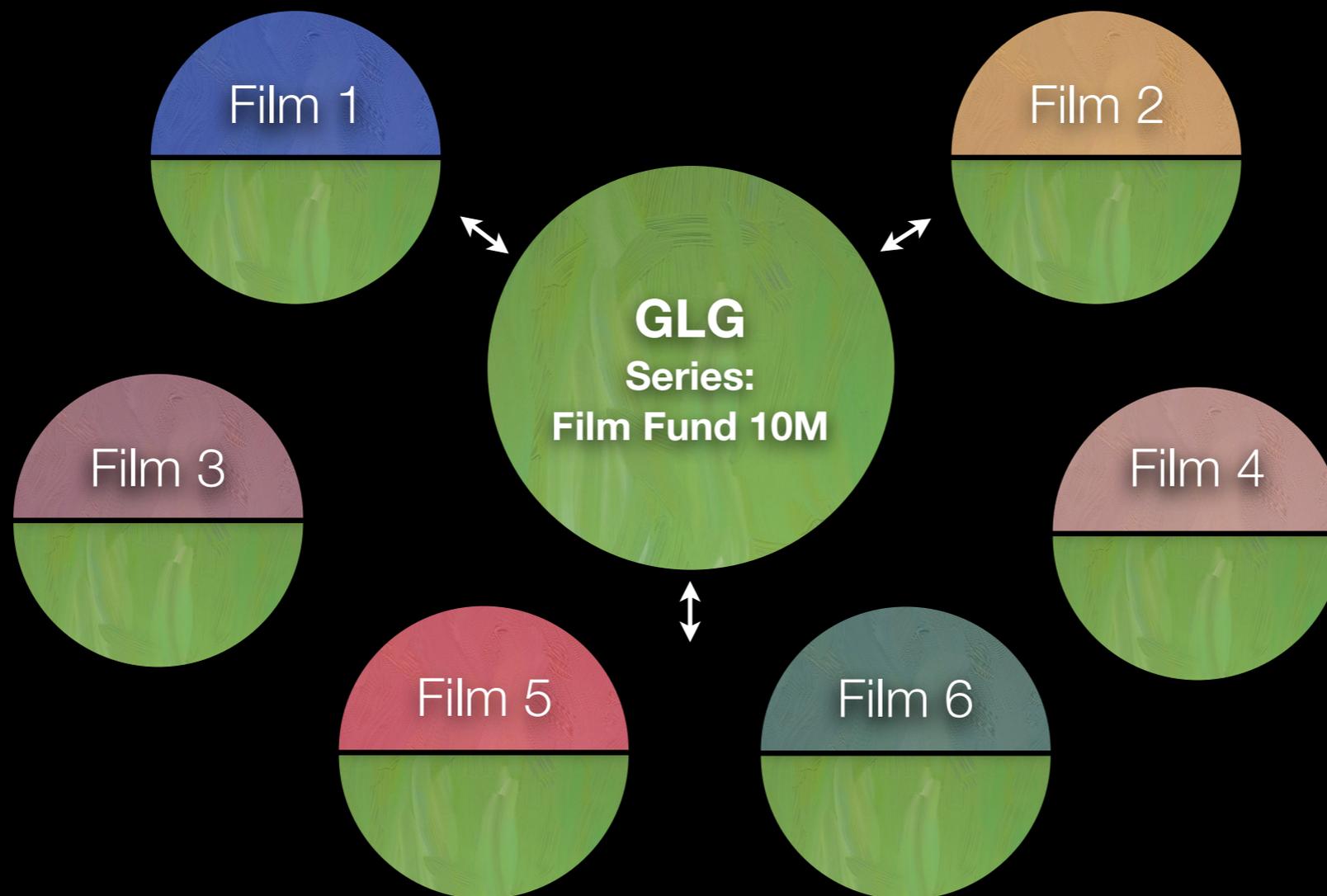


- \$3M Film
- \$2M Film
- \$1M Film
- \$2M Films
- \$1M Films
- \$1M Film

# The GreenLight Groupe LLC

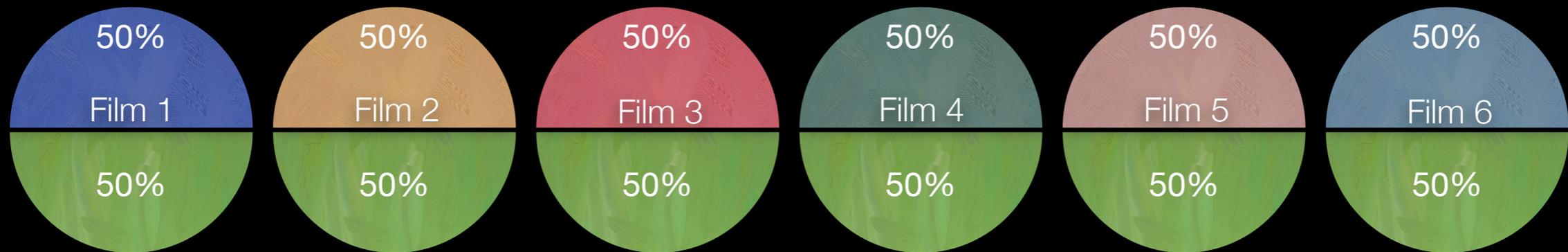
## Series: Film Fund 10M

*Each Motion Picture funded by **GLG Series: Film Fund 10M** shall be held in its own separate Picture Series LLC. This protects Investors as the intellectual property assets and liabilities of each individual Picture are separated from others produced by the Company.*



# The GreenLight Groupe LLC

## Series: Film Fund 10M



**GLG Series: Film Fund 10M** (the Finance Company) shall be the Class 'A' Preferred Shareholder and hold 50% of each individual Picture Series LLC.

**Elevating Entertainment** (the Production Company) and other key creative talent (including **writers, actors, directors**, etc.) shall be the Class 'B' Shareholder and hold 50% of each individual Picture Series LLC.

# Preferred Shareholders

100% of Net Profits until 20% R.O.I.

*GLG Series: Film Fund 10M as the **Class 'A' Preferred Shareholder** receives a **preferred 100% of net revenues** until it recoups its initial investment, **plus a 20% R.O.I. on each Picture.***



*At such time as GLG Series: Film Fund 10M (and its investors) have recouped their investment, **plus 20% R.O.I.**, all net profits will be distributed 50% to Class 'A' and 50% to Class 'B' Shareholders.*



# Picture Revenue Projections

## *\$1,000,000 Film Investment*

	 LOW Neutral	 MED Rev x2.5	 HIGH Rev x5
Investment	\$1 Million	\$1 Million	\$1 Million
Federal Tax Deduction (39.6% bracket)	\$396,000	\$396,000	\$396,000
State Incentive Rebates (25% Average)	\$250,000	\$250,000	\$250,000
Film Receipts	\$1,000,000	\$2,500,000	\$5,000,000
Return of Equity + State Rebate & Class 'A' Pfd Share	\$1,225,000 (LOW)	\$1,975,000 (MED)	\$3,225,000 (HIGH)
Net Profits to Investor R.O.I. % w/ Fed Tax (39.6%)	\$225,000 22.50% 62.10%	\$975,000 97.50% 137.10%	\$2,225,000 222.50% 262.10%

# Picture Revenue Projections

## *\$2,000,000 Film Investment*

	 LOW Neutral	 MED Rev x2.5	 HIGH Rev x5
Investment	\$2 Million	\$2 Million	\$2 Million
Federal Tax Deduction (39.6% bracket)	\$792,000	\$792,000	\$792,000
State Incentive Rebates (25% Average)	\$500,000	\$500,000	\$500,000
Film Receipts	\$2,000,000	\$5,000,000	\$10,000,000
Return of Equity + State Rebate & Class 'A' Pfd Share	\$2,450,00 (LOW)	\$3,950,000 (MED)	\$6,450,000 (HIGH)
Net Profits to Investor R.O.I. % w/ Fed Tax (39.6%)	\$450,000 22.50% 62.10%	\$1,950,000 97.50% 137.10%	\$4,450,000 222.50% 262.10%

# Picture Revenue Projections

## *\$3,000,000 Film Investment*

	 LOW Neutral	 MED Rev x2.5	 HIGH Rev x5
Investment	\$3 Million	\$3 Million	\$3 Million
Federal Tax Deduction (39.6% bracket)	\$1,188,000	\$1,188,000	\$1,188,000
State Incentive Rebates (25% Average)	\$750,000	\$750,000	\$750,000
Film Receipts	\$3,000,000	\$7,500,000	\$15,000,000
Return of Equity + State Rebate & Class 'A' Pfd Share	\$3,675,000 (LOW)	\$5,925,000 (MED)	\$9,675,000 (HIGH)
Net Profits to Investor R.O.I. % w/ Fed Tax (39.6%)	\$675,000 22.50% 62.10%	\$2,925,000 97.50% 137.10%	\$6,675,000 222.50% 262.10%

# Need More Info?

Please contact us for a complete PPM Investor Package.

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*This presentation is neither an offer to sell nor a prospectus, but is informational in nature.  
A complete Private Placement Memorandum is available upon request.*