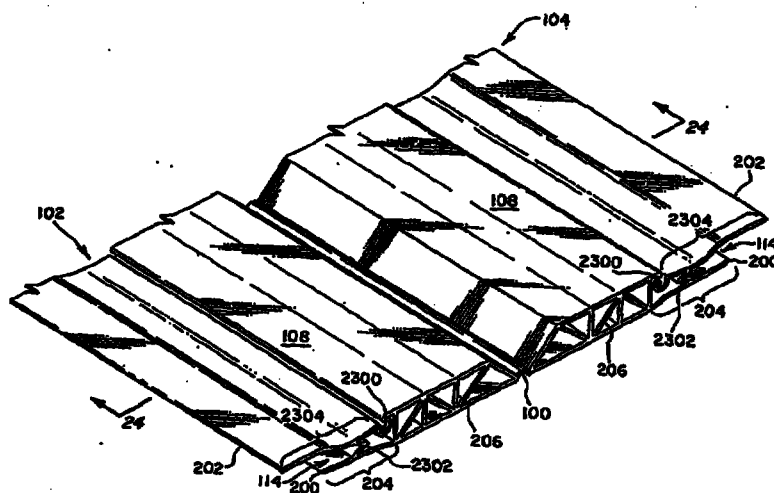


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(54) Title: DRYWALL CORNER FINISHING DEVICE**(57) Abstract**

A finishing device used to form a corner between two panels of drywall has a flexible joint (100) along a predetermined axis. Two wings (102, 104) are connected to and extend outwardly in a diverging relation from the flexible joint (100) to form a corner having an adjustable angle. Each wing (102, 104) has a front surface (106), a rear surface (108), and an edge distal (204) from the flexible joint (100). This edge (204) abuts one of said drywall panels and has a thickness of the drywall panel. Alternatively, the edge (204) has an adjustable thickness to fit various thicknesses of drywall panel. A layer of primer or adhesive laminate is applied to the front surface of the wings so that paint can bond to the front surface. The finishing device is capable of forming both inside and outside corners. To form inside corners, the finishing device bends along the flexible joint (100). To form outside corners, strips parallel to the flexible joint (100) are removed from the rear surface of the wings (102, 104) and the finishing device is folded along the openings thus created.