“Resources are never the problem; it's always a matter of resourcefulness.”

-Tony Robbins

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Finding Resources - EPAct 2005

- $1.80/SF for upgrades in HVAC, Building Envelope & Lighting.
- $.60 for one of three systems.
- Based on energy reduction from ASHRAE/IESNA 90.1-2001.
Tax Deduction VS. Tax Credit

• CBTD is NOT a tax credit!
• The deduction represents the amount subtracted from adjusted gross income.
• Not dollar for dollar, as in the case of tax credits.
• Some contractors will tell you otherwise!
• Still could represent tens of thousands in purchasing power for capital improvements.
Lighting Deduction From EPAct

- Reduce W/sq.ft. by 25%-40% from 2001 LPD.
- For NC or Renovations.
- Must include bi-level switching (except guest rooms).

<table>
<thead>
<tr>
<th>Building Area Method</th>
<th>Lighting Power Densities (W/sq.ft.)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1989</td>
</tr>
<tr>
<td>Automotive Facility</td>
<td>0.96</td>
</tr>
<tr>
<td>Convention Center</td>
<td>2.07</td>
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<tr>
<td>Court House</td>
<td>1.44</td>
</tr>
<tr>
<td>Dining: Bar Lounge/Leisure</td>
<td>1.37</td>
</tr>
<tr>
<td>Dining: Cafeteria/Fast Food</td>
<td>1.37</td>
</tr>
<tr>
<td>Dining: Family</td>
<td>1.37</td>
</tr>
<tr>
<td>Dormitory</td>
<td>1.15</td>
</tr>
<tr>
<td>Exercise Center</td>
<td>2.07</td>
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<tr>
<td>Gymnasium</td>
<td>2.07</td>
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<tr>
<td>Healthcare Clinic</td>
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<tr>
<td>Hospital</td>
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<tr>
<td>Hotel</td>
<td>1.15</td>
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<tr>
<td>Library</td>
<td>1.29</td>
</tr>
<tr>
<td>Manufacturing Facility</td>
<td>0.96</td>
</tr>
<tr>
<td>Motel</td>
<td>1.15</td>
</tr>
</tbody>
</table>
Strategies for Efficient Lighting

• Lamp Replacement (LEDs, T8’s/T5’s)
• Monitoring & Controls
• Indirect Lighting
• Lighting Redesign
Lighting Monitoring & Control

• Easy to install.
• Lower cost/sq.ft. than lamp replacement.
• Typical ROI 6-18 months.
• Use a reputable contractor (check references!)
Indirect Lighting

- Reduces W/sq.ft. by reducing lamps/fixture.
- Daylight harvesting.
- Lighting survey required.
Lighting Redesign

- Strong opportunity for hotels & motels.
- Removes fixtures in areas with requisite lumens/sq.ft.
Tips for Energy Efficient Lighting

1. Complete an energy audit.
2. Use experts.
3. Do your homework.

*Suggested Reading:*

www.lightingtaxdeduction.org

www.dsireusa.org

www.eere.energy.gov

*Further Questions? chris.maddern@summitenergy.com*