

PolyOne[™]



EPAct/Energy Estimator



Lighting Proposal For:

Client Name: Kendall Electric
 Building Name: Poly 1
 Street Address: 2900 Shawnee Industrial Way
 City: Suwanee
 State/Province: GA
 Postal Code: 30024
 Country: USA
 Project Name: Poly 1

Additional Description:

Proposed System: T5HO Retrofit, F28T5 Retrofit, 6LT5HO New
 Base or Existing System: T12 & M400
 Prepared By: Tom Zaccaro
 Date: Saturday, March 05, 2011

Proposed Scope of Work: (Renovation)

Total Fixture Count: 396
 Project Area (sq.ft): 45,000
 Proposed Lighting Load (kW): 36.802

Assumptions:

Initial Cost of Electricity Peak/Nonpeak (\$/kWh): \$0.0983 \$0.0983
 Cost of Money: 10.00%
 Federal Tax Rate: 35.00%
 Depreciation Method: 39 Year Straight Life

Energy Savings:

Reduction to Connected Load (kW): 48.234
 Reduction to Connected Load (%): 56.7%
 Reduction in Average Annual Energy Costs: \$41,529.94
 Reduction in Lighting Energy Use (%): 56.7%

Project Investment:

Total Capitalized Expenses: \$62,118.07
 Other Noncapitalized Initial Expenses: \$0.00
TOTAL: \$62,118.07

Economic Analysis:

Simple Payback (years): 1.33
 ROI: 75.0%
 Discounted Payback (years): 1.42

EPAct Summary:

Estimated EPAct Tax Deduction*: \$21,158.76
 Estimated GA Tax Credit*: \$0.00
 Estimated Tax Benefits (first year)*: \$7,589.36
 Increase in first year cash flow due to EPAct*: \$7,310.62
 Increased value of full depreciation due to EPAct*: \$4,963.84

Project Highlights:

* = All tax related estimates should be verified with your tax advisor.



RELIGHT EPAct/Energy Estimator

Date: Saturday, March 05, 2011

Client Name:	Kendall Electric
Building Name:	Poly 1
Street Address:	2900 Shawnee Industrial Way
City:	Suwanee
State/Province:	GA
Postal Code:	30024
Country:	USA
Project Name:	Poly 1
Additional Description:	
Description of Proposed System:	T5HO Retrofit, F28T5 Retrofit, 6LT5HO New
Description of Base or Existing System (if any):	T12 & M400
Prepared By:	Tom Zaccaro

[Disclaimer](#)

[Field Audit](#)

Project Parameters

Cost of Money:	10.00%	
Federal Tax Rate:	35.00%	
Peak Rate Cost of Electricity (\$/kWh):	\$0.0983	<u>Escalated</u> \$0.098
Non Peak Rate:	\$0.0983	\$0.098
Escalation Rate for Electricity:	0.00%	↓
Type of Project:	Renovation	
Method of Depreciation:	39 Year Straight Life	

For more information on EPAct 2005 tax incentives: www.lithonia.com/taxdeduction

For a summary of EPAct lighting provisions: [EPAct-Lighting](#)

To fill out and print Certificate of Compliance: [Certificate](#)

NEXT

This spreadsheet is meant to provide a generic estimation of the interim tax provisions of the Energy Policy Act 2005. Please contact your tax advisor to determine the specific tax treatment appropriate for your company.

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Proposed System																		
Space ID	Space Type Select one or more space types using the drop down menus (1xx=Space-by-Space, 2xx=Whole Building) The LPD requirement for common space types in specific building types may vary from the value shown here, click link at bottom for full listing.	Description of Luminaire Type(s) / Source Type(s) (Include description of proposed controls, etc.)	For EPAAct LPD per 90.1 - 2001 (w/sq.ft)*	For GA Tax Credit LPD per 90.1 - 2004 (w/sq.ft)	Area (sq.ft)	Go To Multi-Type Calculator as needed	# Fixtures	Input Watts Per Fixture	Projected Illum.	Annual Burning Hours at Peak Rate	Annual Burning Hours at Non Peak	Capitalized Cost Per Luminaire	Extended Costs	LPD Achieved (w/sq.ft)	% Below 90.1-2001	% Below 90.1-2004	Estimated EPAAct Deduction Per Interim Rules	Net Estimated GA Tax Credit per GA HB 670 2008
213 - Manufacturing Facility		2L F54 Retrofit	2.2	1.3	6,269	GO	53	117	503,500	8759		\$159.79	\$8,469	0.989	55.04%	23.91%	\$3,761	\$0
230 - Warehouse		6L F54 Fixture	1.2	0.8	18,392	GO	32	344	320,000	8759		\$341.57	\$10,930	0.599	50.12%	25.18%	\$10,930	\$0
218 - Office		2L F28 Retrofit	1.3	1	20,339	GO	311	63	1,803,800	8759		\$137.36	\$42,719	0.963	25.90%	3.67%	\$6,467	\$0
121 - Select Space Type			0	0		GO												
121 - Select Space Type			0	0		GO												
121 - Select Space Type			0	0		GO												
121 - Select Space Type			0	0		GO												
Fill in your own						GO												
TOTALS:					45,000		396	36.8 KW			322349 kWh	\$62,118					\$21,159	\$0

Base or Existing System																		
Space ID	Space Type Select one or more space types using the drop down menus (1xx=Space-by-Space, 2xx=Whole Building) The LPD requirement for common space types in specific building types may vary from the value shown here, click link at bottom for full listing.	Description of Luminaire Type(s) / Source Type(s) (Include description of existing controls, etc.)	LPD per 90.1 - 2001 (w/sq.ft)*	For GA Tax Credit LPD per 90.1 - 2004 (w/sq.ft)	Area (sq.ft)	Go To Multi-Type Calculator as needed	# Fixtures	Input Watts Per Fixture	Existing Illum.	Annual Burning Hours at Peak Rate	Annual Burning Hours at Non Peak	Capitalized Cost Per Luminaire	Extended Costs	LPD Achieved (w/sq.ft)	% Below 90.1-2001	% Below 90.1-2004	Estimated EPAAct Deduction Per Interim Rules	Net Estimated GA Tax Credit per GA HB 670 2008
213 - Manufacturing Facility		4L F40	2.2	1.3	6,269	GO	80	180	633,600	8759		\$0	\$2,297	0.00%	0.00%	\$0	\$0	
230 - Warehouse		1L M400	1.2	0.8	18,392	GO	32	458	736,000	8759		\$0	\$0,797	33.59%	0.39%	\$0	\$0	
218 - Office		4L F40	1.3	1	20,339	GO	311	180	2,736,800	8759		\$0	\$2,752	0.00%	0.00%	\$0	\$0	
121 - Select Space Type			0	0		GO												
121 - Select Space Type			0	0		GO												
121 - Select Space Type			0	0		GO												
121 - Select Space Type			0	0		GO												
Fill in your own						GO												
TOTALS:					45,000		423	85.0 KW			744830 kWh	\$0					\$0	\$0

This spreadsheet is meant to provide a generic estimation of the interim tax provisions of the Energy Policy Act of 2005. Please contact your tax advisor to determine the specific tax treatment appropriate for your company.

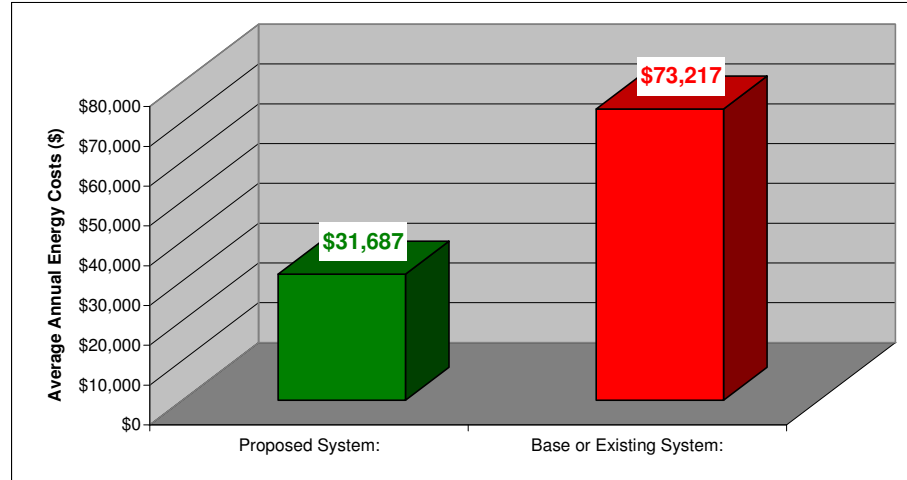
* = See Tables 9.3.1.1 for Whole Building and Table 9.3.1.2 for Space-by-Space in ASHRAE/IESNA 90.1-2001 for space types not included here.

Other Possible Considerations for EPAAct Tax Deduction

- Automatic Shutoff Not Required
- Space Controls Not Required
- Bi-level Switching Installed?
- IESNA Light Levels met?

Year One	
Energy Costs*	
Proposed System:	\$31,687
Base or Existing System:	\$73,217
Annual Energy Savings (Year 1):	\$41,530
Cost Per Month of Waiting to Act:	\$3,460.83
Annual Energy Savings (%):	56.7%
Reduced kWh:	422,482

Energy Costs* = See table to the far right for year-by-year energy costs.



Energy Costs by Year

Year	Proposed	Existing
1	\$31,687	\$73,217
2	\$31,687	\$73,217
3	\$31,687	\$73,217
4	\$31,687	\$73,217
5	\$31,687	\$73,217
6	\$31,687	\$73,217
7	\$31,687	\$73,217
8	\$31,687	\$73,217
9	\$31,687	\$73,217
10	\$31,687	\$73,217
11	\$31,687	\$73,217
12	\$31,687	\$73,217
13	\$31,687	\$73,217
14	\$31,687	\$73,217
15	\$31,687	\$73,217
16	\$31,687	\$73,217
17	\$31,687	\$73,217
18	\$31,687	\$73,217
19	\$31,687	\$73,217
20	\$31,687	\$73,217
21	\$31,687	\$73,217
22	\$31,687	\$73,217
23	\$31,687	\$73,217
24	\$31,687	\$73,217
25	\$31,687	\$73,217
26	\$31,687	\$73,217
27	\$31,687	\$73,217
28	\$31,687	\$73,217
29	\$31,687	\$73,217
30	\$31,687	\$73,217
31	\$31,687	\$73,217
32	\$31,687	\$73,217
33	\$31,687	\$73,217
34	\$31,687	\$73,217
35	\$31,687	\$73,217
36	\$31,687	\$73,217
37	\$31,687	\$73,217
38	\$31,687	\$73,217
39	\$31,687	\$73,217

This spreadsheet is meant to provide a generic estimation of the interim tax provisions of the Energy Policy Act 2005. Please contact your tax advisor to determine the specific tax treatment appropriate for your company.



RELIGHT
Tax Benefits / Proposed System
 (39 Year Straight Line Depreciation)

Total Initial Investment: **\$62,118**

Deductions Under EAct 2005:

	EAct	GA HB 670 (Credit)	Regular	Tax Deduction	Tax Rate	Tax Benefit
Year 1 (EAct + 50% of regular deduction)	\$21,159	\$0	\$525	\$21,684	35.00%	\$7,589
Years 2-39 (per year)			\$1,050	\$1,050	35.00%	\$368
Year 40 (at 50%)			\$525	\$525	35.00%	\$184
Totals:				\$62,118		\$21,741

Deductions Without EAct 2005:

	EAct	GA HB 670 (Credit)	Regular	Tax Deduction	Tax Rate	Tax Benefit
Year 1 (50% of regular deduction)	\$0	\$0	\$796	\$796	35.00%	\$279
Years 2-39 (per year)			\$1,593	\$1,593	35.00%	\$557
Year 40 (at 50%)			\$796	\$796	35.00%	\$279
Totals:				\$62,118		\$21,741

With or without EAct 2005, you will eventually deduct all capitalized costs but the tax benefits of EAct 2005 are:

- (1) the quicker recovery of your depreciation deductions, thereby reducing the payback period
 In year 1 the customer receives, with EAct 2005, a cash flow benefit of:

\$7,311 <--- Reduces payback.

- (2) and the total value of the deductions in today's dollars, based on the specified cost of money
 The total value of the deductions in today's dollars with EAct is:
 The total value of the deductions in today's dollars without EAct is:

\$10,156

\$5,192

\$4,964 <--- Overall EAct 2005 Effect

This spreadsheet is meant to provide a generic estimation of the interim tax provisions of the Energy Policy Act 2005. Please contact your tax advisor to determine the specific tax treatment appropriate for your company.



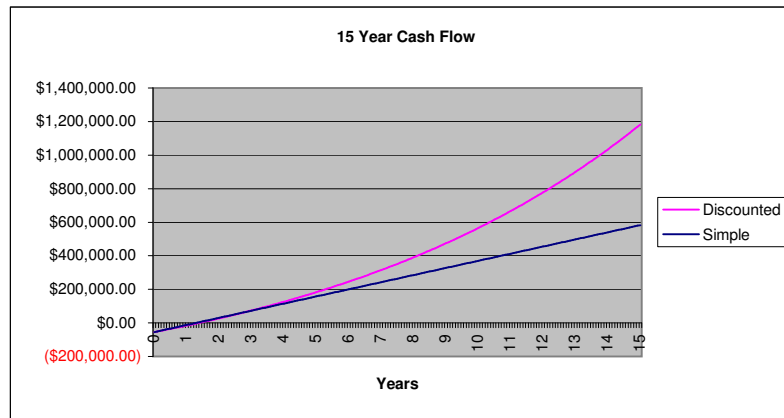
RELIGHT

Payback Calculation

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The following payback computation compares the proposed system to the base or existing system and includes both energy savings and tax benefits.

	Existing System	Proposed System	Difference
Initial Costs			
Initial Investment:	\$0.00	\$62,118.07	\$62,118.07
Minus Initial EPAct Tax Benefits:	\$0.00	(\$7,405.57)	(\$7,405.57)
Minus GA Tax Credit (if any):	\$0.00	\$0.00	\$0.00
Minus Standard 1st Year Depreciation:	\$0.00	(\$183.79)	(\$183.79)
Additional Initial Costs:	\$0.00	\$0.00	\$0.00
	\$0.00	\$54,528.71	\$54,528.71
Annual Costs			
Average Annual Energy Costs:	\$73,216.82	\$31,686.88	(\$41,529.94)
Minus Annual Depreciation:	\$0.00	\$367.58	\$367.58
Lamp Costs:	\$3,858.78 <i>Compute</i>	\$3,280.25 <i>Compute</i>	\$578.53
Additional Annual Costs:	\$0.00	\$0.00	\$0.00
	\$77,075.60	\$34,599.54	(\$42,476.06)
Payback Period			
Simple:	1.33 Years		
Discounted:	1.42 Years		



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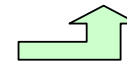
RELIGHT
Lamp Maintenance Cost Predictor
Existing System

[Back to Payback](#)

This worksheet will assist you in predicting the cost of relamping so that you may include those costs on the Payback worksheet.

# Luminaires	# Lamps Per Luminaire	Replacement Cost Per Lamp (\$)	# Hours Per Lamp to Replace	Labor Cost Per Hour (\$)	Average Rated Lamp Life (hours)	Annual Operating Hours	Group Relamping Cycle in Months (Use 0 for Spot Relamping)	Cost Per Cycle	Approximate Average Annual Relamping Cost (\$)
80	4	\$1.50	0.25	\$15.00	20,000	8,759		\$1,680.00	\$735.76
32	1	\$15.00	0.25	\$15.00	20,000	8,759		\$600.00	\$262.77
311	4	\$1.50	0.25	\$15.00	20,000	8,759		\$6,531.00	\$2,860.25
423								Total:	\$3,858.78

This is the number that will be added to the the Payback worksheet.



[Back to Payback](#)

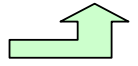
This worksheet will assist you in predicting the cost of relamping so that you may include those costs on the Payback worksheet.

# Luminaires	# Lamps Per Luminaire	Replacement Cost Per Lamp (\$)	# Hours Per Lamp to Replace	Labor Cost Per Hour (\$)	Average Rated Lamp Life (hours)	Annual Operating Hours	Group Relamping Cycle in Months (Use 0 for Spot Relamping)	Cost Per Cycle	Approximate Average Annual Relamping Cost (\$)
53	2	\$5.00	0.25	\$15.00	20,000	8,759		\$927.50	\$406.20
32	4	\$5.00	0.25	\$15.00	20,000	8,759		\$1,120.00	\$490.50
311	2	\$5.00	0.25	\$15.00	20,000	8,759		\$5,442.50	\$2,383.54
Total:								\$3,280.25	

396

Total: \$3,280.25

This is the number that will be added to the the Payback worksheet.



The following figures are based on the kWh savings estimated in the Energy Savings tab.

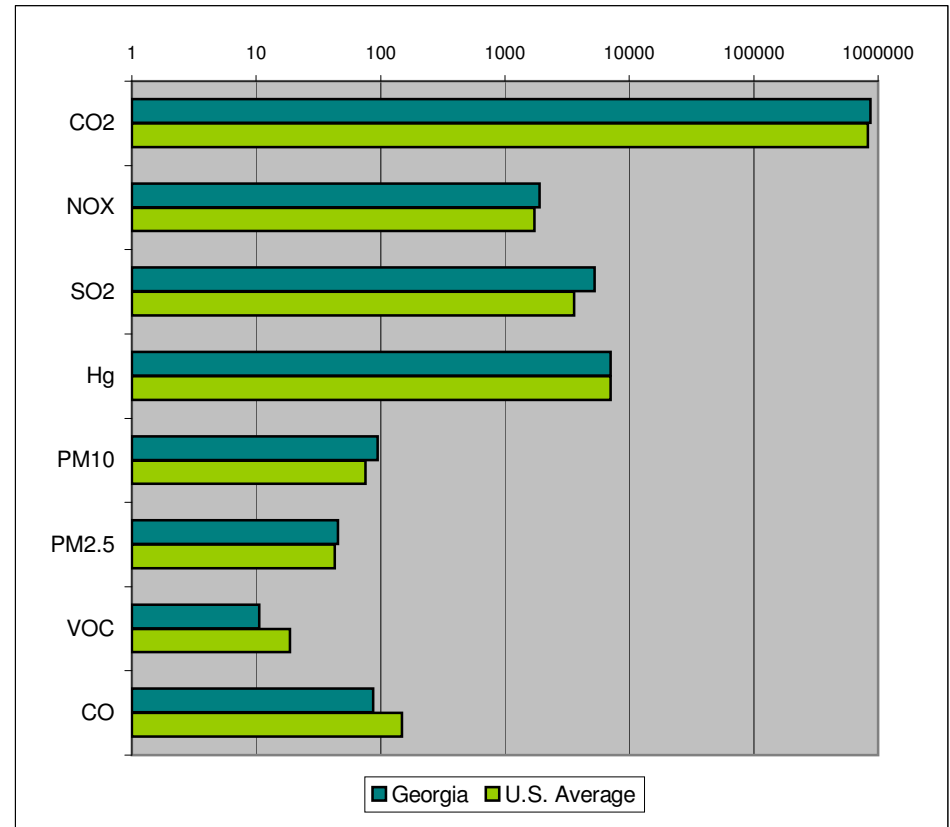
Select a state: **Georgia**

Projected Annual Energy Savings: **422,482 kWh**

<u>Estimated Reductions in:</u>	<u>Georgia</u>	<u>U.S. Average</u>	
Carbon Dioxide (CO ₂):	869,467	823,839	lbs
Nitrogen Oxide (NO _x):	1,895	1,729	lbs
Sulfur Dioxide (SO ₂):	5,227	3,581	lbs
Mercury (Hg):	7,098	7,098	mg
Particulate Matter (PM10):	95	76	lbs
Particulate Matter (PM2.5):	45	43	lbs
Volitile Organic Compounds (VOC):	11	19	lbs
Carbon Monoxide (CO):	87	149	lbs

Resulting in the equivalent of:

of cars taken off the road: **72.3** - or -
 # of Gallons of Gasoline Saved: **44,765** - or -
 # of trees planted: **10,113** - or -
 # of Barrels of Oil Saved: **917**



**Tax Deduction for Energy Efficient Commercial Buildings
Energy Policy Act of 2005, enacted Section 179D**

Certificate of Compliance

Certified By:

This certificate to be completed by a 'Qualified Individual' as defined below.*

Name:			
Company (optional):			
Street Address:			
City:		State:	
Zip code:		Telephone:	

Building Certified:

Street Address:			
City:		State:	
Zip code:			

Type of Certification (as determined under the rules of Notice 2006-52): (check one)

- Energy Efficient Lighting Property that satisfies the requirements of the interim rule of section 2.03(1)(b):
The interior lighting systems that have been, or are planned to be, incorporated into the building satisfy the requirements of the interim rule of section 2.03(1)(b) of Notice 2006-52.
- Energy Efficient Lighting Property that satisfies the requirements of the permanent rule of section 2.03(1)(a):
The interior lighting systems that have been, or are planned to be, incorporated into the building will reduce the total annual energy and power costs with respect to combined usage of the building's heating, cooling, ventilation, hot water, and interior lighting systems by 16% percent or more as compared to a Reference Building that meets the minimum requirements of Standard 90.1-2001.
- Efficient Commercial Building Property:
The interior lighting systems, heating, cooling, ventilation and hot water systems, and building envelope that have been, or are planned to be, incorporated into the building will reduce the total annual energy and power costs with respect to combined usage of the building's heating, cooling, ventilation, hot water, and interior lighting systems by 50 percent or more as compared to a Reference Building that meets the minimum requirements of Standard 90.1-2001.

I hereby certify the following:

- (1) Field inspections of the building, performed by a qualified individual after the property has been placed in service, have confirmed that the building has met, or will meet, the energy-saving targets contained in the design plans and specifications, and that the field inspections were performed in accordance with any inspection and testing procedures that (1) have been prescribed by the National Renewable Energy Laboratory (NREL) as Energy Savings Modeling and Inspection Guidelines for Commercial Building Federal Tax Deductions and (2) are in effect at the time the certification is given.
- (2) The building owner has received an explanation of the energy efficiency features of the building and its projected annual energy costs.
- (3) Qualified computer software was used to calculate energy and power consumption and costs and identification of the qualified computer software used. (Permanent Rule only)
- (4) The attached list identifies the components of the interior lighting systems, heating, cooling, ventilation, and hot water systems, and building envelope installed on or in the building, the energy efficiency features of the building, and its projected annual energy costs.

“Under penalties of perjury, I declare that I have examined this certification, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this certification are true, correct, and complete.”

_____ Signature

_____ Date

* An individual 'qualified' to certify compliance: (1) Is not related (within the meaning of §45(e)(4)) to the taxpayer claiming the deduction under § 179D; (2) Is an engineer or contractor that is properly licensed as a professional engineer or contractor in the jurisdiction in which the building is located; and (3) Has represented in writing to the taxpayer that he or she has the requisite qualifications to provide the certification required under section 4 of this notice (in the case of an individual providing the certification) or to perform the inspection and testing described in section 4.05 of this notice (in the case of an individual performing the inspection).

**Attachment for Certificate of Compliance
When Using the Interim Lighting Rules of Section 2.03(1)(b)
Commercial Buildings Tax Deduction
Section 179D, Internal Revenue Code**

Date: Wednesday, March 02, 2011

Building or Owner Name: _____

System installed and placed in service during:

Check one: _____

CY2006 CY2007 CY2008 CY2009

CY2010 CY2011 CY2012 CY2013

Statement of Energy Reduction:

Building or Space Type	Target Watts/Sq.Ft	Actual Watts/Sq.Ft	% Below ASHRAE	Area Name or Description

Statement on Qualified Software:

The interim lighting rules only require a calculation of lighting power density (total connected lighting watts divided by building or space area.) The interim rule does not require the calculation of energy and power consumption or costs for the entire building.

Statement on Components List:

The total capitalized equipment costs for all qualified areas: _____
The total capitalized installation costs for all qualified areas: _____

Following pages contain a list identifying:

- The components of the interior lighting systems installed on or in the building
- The energy efficiency features of the installation
- The projected annual energy costs

List of components of the interior lighting system installed on or in the building:

List of energy efficiency features of the installation:

The projected annual energy costs:

Attach additional sheets as needed.

Full Disclaimer for EPAAct/Energy Estimator and the Energy & Economic Library

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Manager, Energy & Environmental Standards
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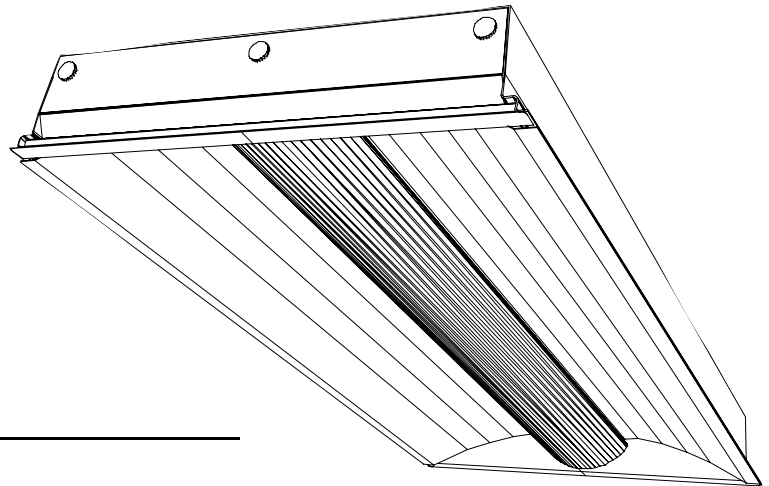
Features

Converts existing recessed troffers into high performance, architecturally styled luminaires

Provides soft, even illumination

Available in 1, 2, and 3 lamp configurations

Universal design fits in most troffers



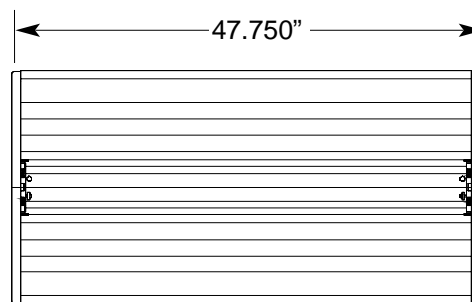
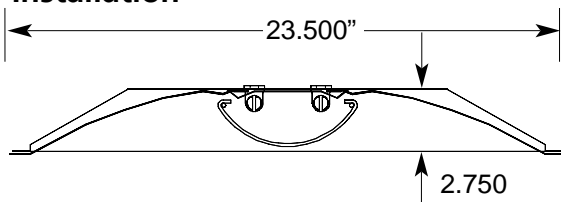
Technical Data

Endplates: 0.032" pre-painted cold-rolled steel. Prepunched for lampholders and wire passageway. Completely covers the ends of the existing fixture to provide a clean, seamless appearance.

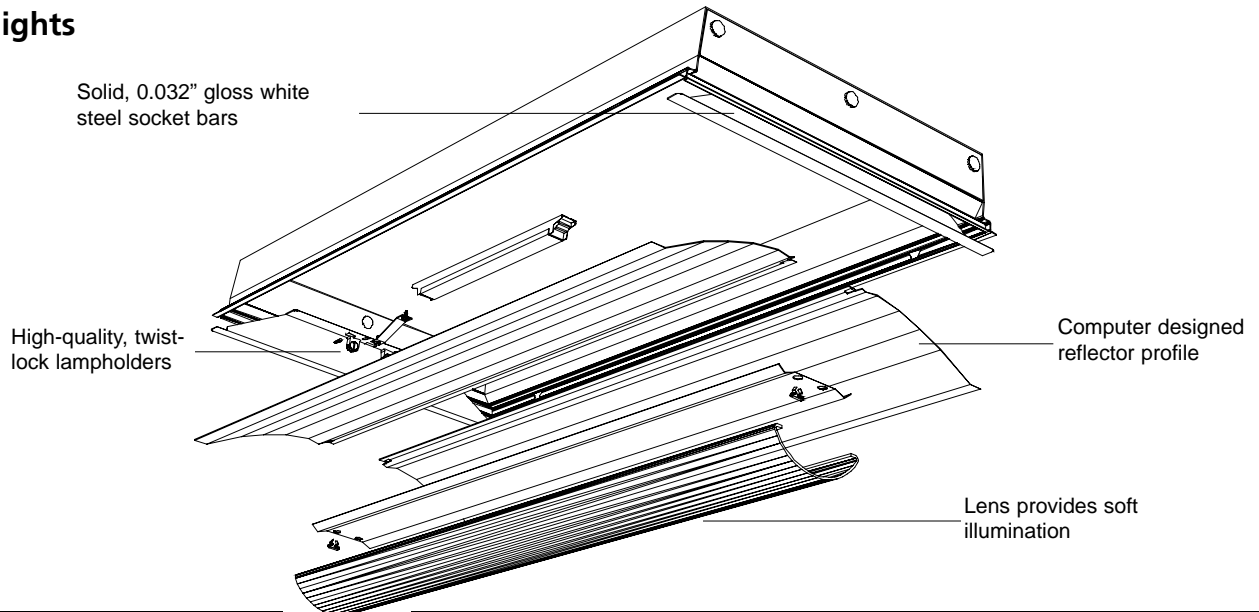
Reflector: The reflector is provided with a 92% reflective white enamel. The substrate is 0.020" high quality aluminum. The reflector profile is optimized using computer analysis and manufactured using state of the art CNC equipment. A protective premask is applied to all reflective surfaces prior to manufacture.

Installation: For retrofit, the existing door, ballast and socket bars are removed. With the new ballast installed, the ESI endplates are centered at the ends of the fixture. A grounding strap connects the endplates to the fixture housing. The side reflectors are attached with a tab-lock system. The center reflector is secured with quarter-turn fasteners and provides tool-free ballast access.

Installation



Highlights



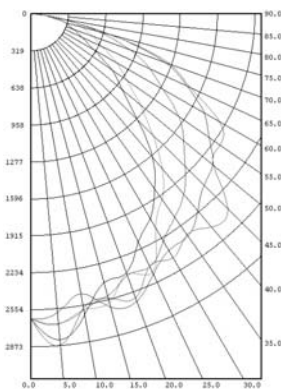
Photometrics - (2) 54W T5HO



Energy Solutions
Premium Lighting without the Premium Price

Energy Solutions International, Inc.
1385 Mendota Heights Road
Saint Paul, MN 55120

ENERGY SOLUTIONS 2 X 4 FLUORESCENT LUMINAIRE
WITH WHITE REFLECTOR AND BASKET LENS
TWO T5 LINEAR FLUORESCENT 54 WATT LAMPS, LUMEN RATING 5000 LMS.
ONE SYLVANIA QT2X54/277/PLUS BALLAST OPERATING AT 277 VAC

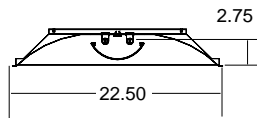


	0.00	22.50	45.00	67.50	90.00
0.00	2635	2635	2635	2635	2635
5.00	2825	2690	2873	2592	2683
10.00	2639	2594	2579	2451	2598
15.00	2401	2581	2522	2619	2542
20.00	2381	2391	2402	2641	2609
25.00	2170	2460	2409	2477	2397
30.00	2038	2127	2261	2355	2433
35.00	1840	1953	2144	2345	2327
40.00	1616	1742	2037	2221	2404
45.00	1278	1467	1868	2092	2384
50.00	1016	1216	1709	2030	2043
55.00	846	1004	1549	1864	1974
60.00	617	845	1301	1715	1870
65.00	487	673	1122	1477	1509
70.00	386	559	897	1219	1259
75.00	305	457	599	718	730
80.00	186	316	288	247	245
85.00	69.9	107	74.7	68.4	56.3
90.00	11.2	5.16	6.54	4.84	5.89

ZONAL LUMENS AND PERCENTAGES

Zone	Lumens	%Lamp	%Fixt
0- 30	2070	20.7	26.3
0- 40	3403	34.0	43.2
0- 60	6102	61.0	77.4
0- 90	7881	78.8	100.0
90-120	2	0.0	0.0
90-130	2	0.0	0.0
90-150	2	0.0	0.0
90-180	2	0.0	0.0
0-180	7883	78.8	100.0

** EFFICIENCY = 78.8% **



LUMINANCE SUMMARY - CD./SQ.M.

	0	45	90
0	3820.66	3820.66	3820.66
15	2275.66	3095.40	3905.41
50	1958.74	2961.88	3573.54
55	1792.29	2899.74	3735.21
60	1465.25	2668.47	3885.17
65	1225.48	2568.04	3506.02
70	1219.33	2341.73	3346.68
75	1208.53	1837.00	2287.67
80	969.73	1079.33	941.43
85	540.06	383.25	283.63

PAINT REFLECTANCE = 0.78 S/MH = 1.36
SC (ALONG) = 1.15 SC (ACROSS) = 1.36
PREPARED IN PHOTOPIA FOR
ENERGY SOLUTIONS
ST. PAUL, MN

Ordering Information

Part Number = Fixture Size + Reflector Material + # Lamps + Lamp Wattage + Options

(Example K-24DIWR254 = 2'x4' Direct/Indirect Retrofit Kit with a white aluminum reflector for 2-54W lamps)

Size	Reflector	# Lamps	Lamp Watts	Options
K-22DI - 2' x 2'	MM - MicroMatt	1	28	UNV - Universal Voltage Ballast
K-24DI - 2' x 4'	WR - White Enamel	2	54	841 - 800 Series 41K Lamps
		3		850 - 800 Series 50K Lamps

Features

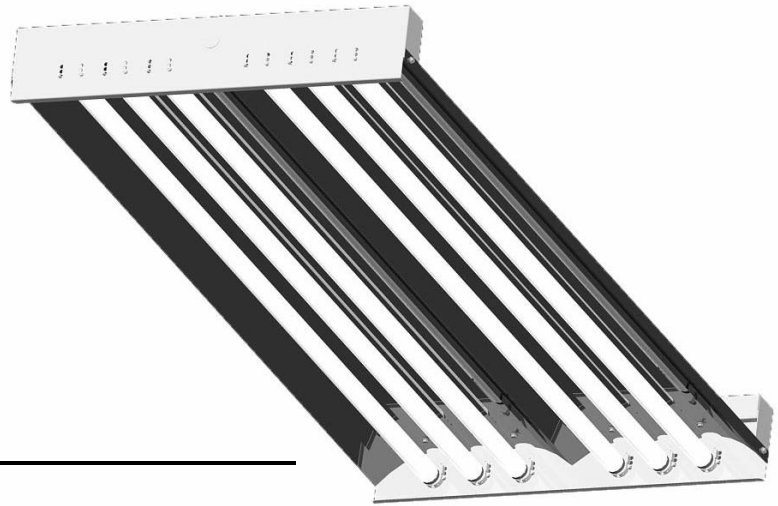
A Breakthrough Alternative to HID High-Bay Systems

Superior Light Quality and Efficiency

Tool-free maintenance

Isolated ballast chamber

Optimally designed for heat dissipation



Technical Data

Ballast Channel: 20ga. (0.032") pre-painted steel die formed with sufficient knockouts for electrical supply.

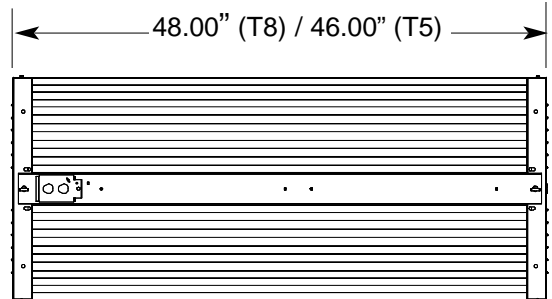
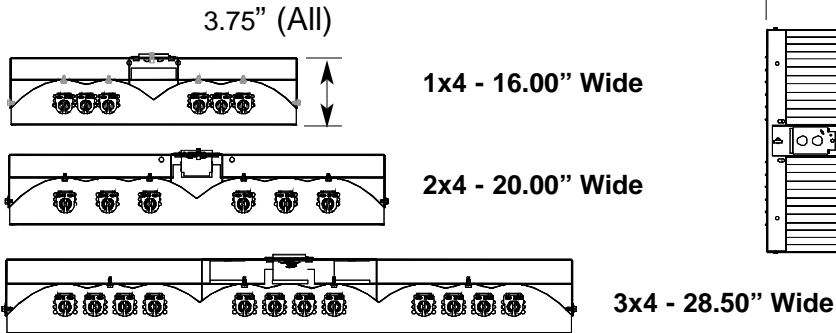
Finish: All cold rolled steel parts are painted with a smooth, glossy, highly reflective white paint.

Reflector: Can be ordered with a 95% specular, a 85% specular, or a 92% diffuse white enamel. (For maximum performance, 95% specular is recommended.) Substrate is 0.020" high quality aluminum. The reflector profile is optimized using state of the art CNC equipment. A protective premask is applied to all reflective surfaces prior to manufacture.

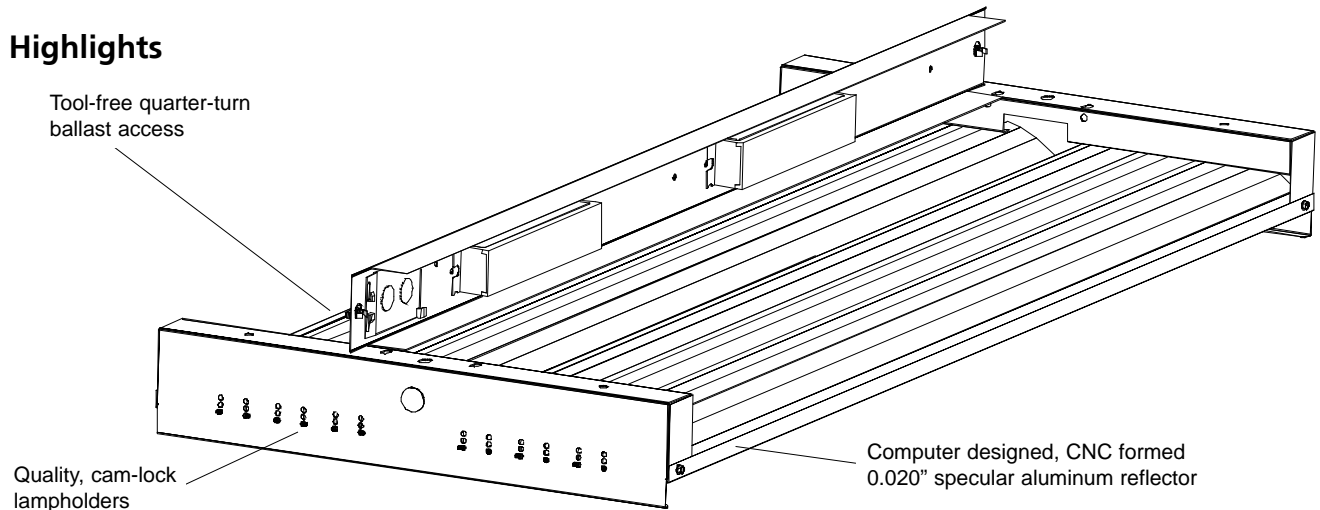
Construction: The solid reflector body provides added rigidity. The reflectors are attached to the endplates with screws.

Mounting: Fixture is designed for chain or Gripple installations.

Installation



Highlights



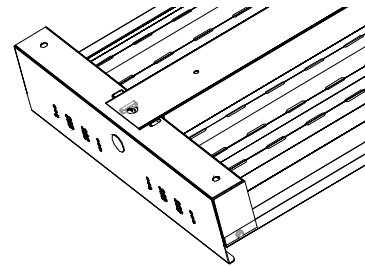
Photometric Summary Charts

F-14EXEA432			F-14EXEA454		
	S/C	Eff.		S/C	Eff.
P1	0.66	93.7	P1	0.51	95.4
P2	0.88	93.5	P2	0.73	95.3
P3	1.25	93.1	P3	1.17	95.1

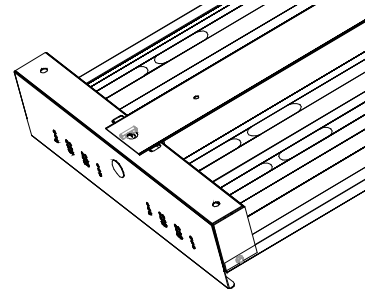
F-34EXEA1232			F-34EXEA1254		
	S/C	Eff.		S/C	Eff.
P1	1.12	88.3	P1	0.93	93.1
P2	1.32	87.1	P2	1.24	92.5
P3	1.54	85.1	P3	1.57	92.1

F-14EXEA632			F-14EXEA654		
	S/C	Eff.		S/C	Eff.
P1	0.85	89.2	P1	0.55	93.7
P2	1.06	87.7	P2	0.8	93.3
P3	1.28	85.1	P3	1.15	94.5

Optional "Dust Vents" create airflow around lamps to minimize accumulation



Optional upright notching available



F-24EXEA632			F-24EXEA654		
	S/C	Eff.		S/C	Eff.
P1	0.71	92.2	P1	0.54	94.6
P2	0.92	92	P2	0.77	94.6
P3	1.26	91.7	P3	1.15	94.5

F-24EXEA832			F-24EXEA854		
	S/C	Eff.		S/C	Eff.
P1	1.13	88.3	P1	0.78	93.1
P2	1.29	87.1	P2	1.21	92.7
P3	1.5	85.1	P3	1.6	92

Ordering Information

Part Number = Fixture Size + Reflector Material + # Lamps + Lamp Wattage + Voltage + Ballast Type + Options

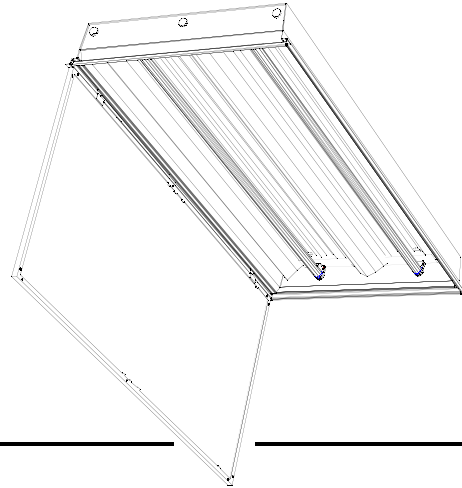
(Example F-24EXEA632UNVH-UL = 2'x4' EX Series with an enhanced alum. refl, 6-32W lamps, and an HP universal voltage ballast and upright)

Size	Reflector	# Lamps	Lamp Watts	Voltage	Ballast Type	Options
F-14EX - 1' x 4'	EA - Enhanced Alum	2-12	32	UNV	N - Normal	DV - Dust Venting
F-24EX - 2' x 4'	AA - Anodized Alum		54	480	H - High Ballast Factor	UL - Uplight
F-34EX - 3' x 4'	WR - White Enamel				L - Low Ballast Factor	P1* - Task Beam
						P2* - Normal Beam
						P3* - Wide Beam

* Fixtures supplied with Normal Beam unless specified otherwise; fixtures can be field modified for various beam spreads

Features

- Computer designed for optimal performance*
- Provides uniform light distribution*
- Minimizes lens streaking*
- Tool-free reflector installation and removal*
- Fits most prismatic troffers*



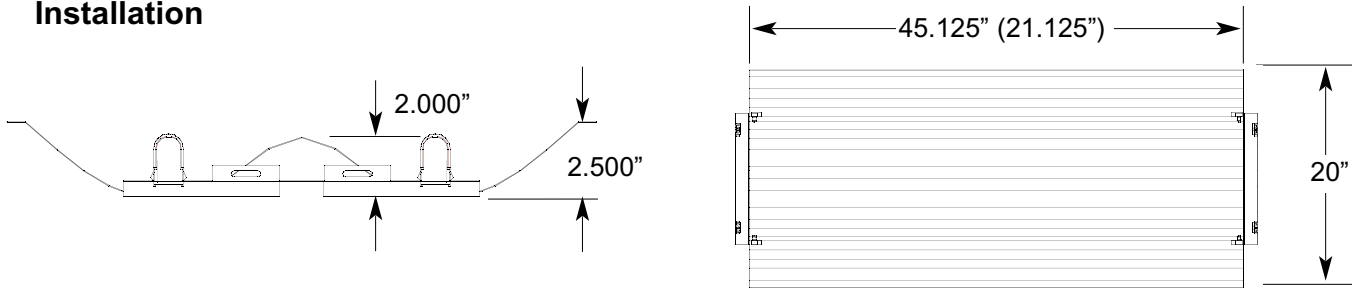
Technical Data

Socket Bars: 0.032" pre-painted cold-rolled steel. Prepunched for lampholders and wire passageway. Tabs on socket bars securely mount the reflector in the correct position relative to the lamps. Note: ESI's optional uni-bracket is pictured in the diagrams.

Reflector: The reflector can be ordered with an 85% reflective anodized finish, a 95% reflective enhanced or film finish, or a 92% reflective white enamel. The substrate is 0.020" high quality aluminum. The reflector profile is optimized using computer analysis and manufactured using state of the art CNC equipment. A protective pre-mask is applied to all reflective surfaces prior to manufacture.

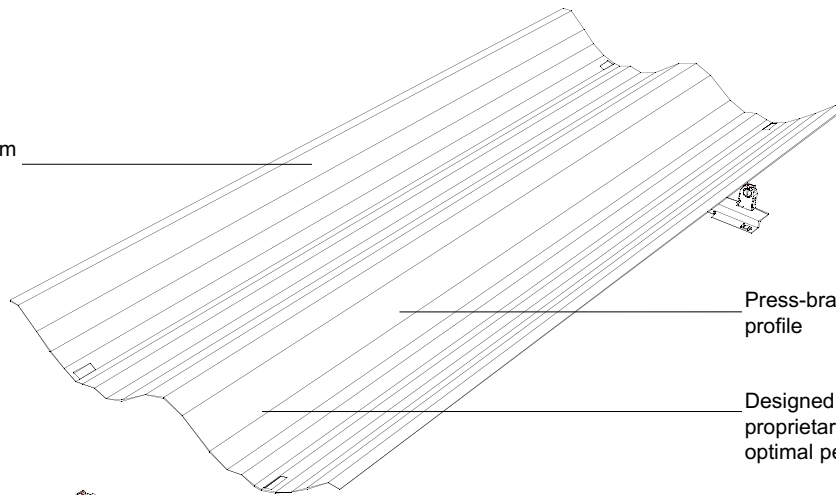
Installation: For retrofit, the existing ballast and socket bars are removed. With the new ballast installed, the ESI socket bars are centered at the ends of the fixture and fastened with two self-tapping screws. The reflector is positioned between the socket bars. By applying slight compression to the reflector peak, the tabs on the socket bar are aligned with the punchouts in the reflector. When the compression is released, the tabs securely hold the reflector in place.

Installation



Highlights

Available in reflectances from 85% to 95%, meeting every performance and budget requirement.



Press-brake formed reflector profile

Designed and analyzed on proprietary software for optimal performance

Solid, 0.032" gloss white steel socket bars

Socket bar tabs allow tool-free reflector installation and removal

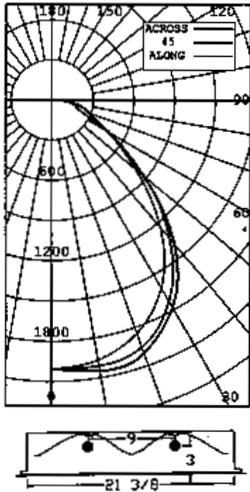
Photometrics*



Lighting Sciences Inc.
7830 E. Evans Road
Scottsdale, Arizona 85260 USA
Tel: 480-991-9260 • Fax: 480-991-0375

CERTIFIED TEST REPORT NO. LSI 14143

ENERGY SOLUTIONS 2 X 4 TROFFER LUMINAIRE, CAT# 24EAD2
WITH 93 SPECULAR D2 REFLECTOR AND PRISMATIC ACRYLIC LENS
TWO PHILIPS 32W FLUORESCENT LAMPS, CAT# F32T8/TLB41. LUMEN RATING = 3000 LMS.
ONE MOTOROLA MZ-IN-T8-G-PD-120 BALLAST OPERATING AT 120 VAC AND 60 WATTS



ANGLE	ALONG	22.5	45	67.5	ACROSS	OUTPUT LUMENS
0	2008	2008	2008	2008	2008	195
5	1995	1999	2012	2020	2026	
10	1967	1980	2013	2039	2052	
15	1916	1944	2000	2041	2055	561
20	1845	1884	1955	1993	2003	
25	1742	1795	1853	1892	1902	845
30	1612	1666	1726	1767	1778	
35	1444	1495	1556	1604	1614	959
40	1240	1282	1345	1394	1401	
45	1021	1049	1123	1149	1147	845
50	803	825	886	890	882	
55	611	622	655	653	656	576
60	458	448	445	462	478	
65	347	325	285	330	355	330
70	282	257	200	254	286	
75	235	203	176	204	239	214
80	166	147	140	148	175	
85	83	84	78	83	93	87
90	0	0	0	0	0	

ZONE	LUMENS	% LAMP	% LUMINAIRE
0-30	1601	26.69	34.72
0-40	2560	42.68	55.52
0-60	3981	66.36	86.32
0-90	4612	76.87	100.00
40-90	2051	34.19	44.48
60-90	630	10.51	13.68
90-180	0	.00	.00
0-180	4612	76.87	100.00

** EFFICIENCY = 76.9% **

LUMINANCE SUMMARY - CD./SQ.F.T.

ANGLE	ALONG	45	ACROSS
45	2283	2519	2575
55	1683	1812	1815
65	1299	1068	1331
75	1435	1073	1463
85	1504	1410	1699

S/MH = 1.3
SC(ALONG) = 1.2, SC(ACROSS) = 1.3

CERTIFIED BY: [Signature]
DATE: JUN 21, 1999
PREPARED FOR: ENERGY MASTERS
ST. PAUL, MN

TESTED IN ACCORDANCE TO IES PROCEDURES.

Summaries

95% reflective, specular enhanced aluminum

Efficiency: 76.9%
Spacing height ratio (along) : 1.2
Spacing height ratio (across) : 1.3
Photometrics data file: 24EAD2.ies

85% reflective, specular anodized aluminum

Efficiency: 72.9%
Spacing height ratio (along) : 1.2
Spacing height ratio (across) : 1.2
Photometrics data file: 24AAD2.ies

92% reflective, diffuse white enamel

Efficiency: 76.4%
Spacing height ratio (along) : 1.2
Spacing height ratio (across) : 1.3
Photometrics data file: 24RWD2.ies

*shown for an enhanced aluminum reflector, full reports for all products available upon request

Ordering Information *** Kits do not include lampholders unless they are added as an option ***

Part Number = Fixture Size + Reflector Material + # Lamps + Lamp Wattage + Options

(Example K-24EAD2232 = 2'x4' Retrofit Kit with an Enhanced Aluminum Reflector for 2-32W lamps)

Size	Reflector	Design	# Lamps	Lamp Watts	Options
K-22 - 2' x 2'	EA - Enhanced Alum	S - 2 Lamp Standard	2	17	LEV - Standard Lampholders
K-24 - 2' x 4'	AA - Anodized Alum	D - 3,4 Lamp Standard	3	32	BJB - Twist-lock Holders
	WR - White Enamel	P - Parabolic	4	54	

U.S. Income Tax Return for an S Corporation

Department of the Treasury
Internal Revenue Service

▶ **Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.**
▶ **See separate instructions.**

2010

For calendar year 2010 or tax year beginning _____, 2010, ending _____, 20

A S election effective date	TYPE OR PRINT	Name	D Employer identification number
B Business activity code number (see instructions)		Number, street, and room or suite no. If a P.O. box, see instructions.	E Date incorporated
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state, and ZIP code	F Total assets (see instructions) \$ _____

G Is the corporation electing to be an S corporation beginning with this tax year? Yes No If "Yes," attach Form 2553 if not already filed

H Check if: (1) Final return (2) Name change (3) Address change
(4) Amended return (5) S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year _____ ▶

Caution. Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1 a Gross receipts or sales	b Less returns and allowances	c Bal ▶	1c	
	2 Cost of goods sold (Schedule A, line 8)			2	
	3 Gross profit. Subtract line 2 from line 1c			3	
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			4	
	5 Other income (loss) (see instructions—attach statement)			5	
	6 Total income (loss). Add lines 3 through 5			6	
Deductions (see instructions for limitations)	7 Compensation of officers			7	
	8 Salaries and wages (less employment credits)			8	
	9 Repairs and maintenance			9	
	10 Bad debts			10	
	11 Rents			11	
	12 Taxes and licenses			12	
	13 Interest			13	
	14 Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562)			14	
	15 Depletion (Do not deduct oil and gas depletion.)			15	
	16 Advertising			16	
	17 Pension, profit-sharing, etc., plans			17	
	18 Employee benefit programs			18	
	19 Other deductions (attach statement)			19	
	20 Total deductions. Add lines 7 through 19			20	
	21 Ordinary business income (loss). Subtract line 20 from line 6			21	
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a			
	b Tax from Schedule D (Form 1120S)	22b			
	c Add lines 22a and 22b (see instructions for additional taxes)			22c	
	23a 2010 estimated tax payments and 2009 overpayment credited to 2010	23a			
	b Tax deposited with Form 7004	23b			
	c Credit for federal tax paid on fuels (attach Form 4136)	23c			
	d Add lines 23a through 23c			23d	
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached			24	
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed			25	
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26	
27 Enter amount from line 26 Credited to 2011 estimated tax ▶ Refunded ▶			27		

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer _____ Date _____ Title _____

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	1		
2	Purchases	2		
3	Cost of labor	3		
4	Additional section 263A costs (<i>attach statement</i>)	4		
5	Other costs (<i>attach statement</i>)	5		
6	Total. Add lines 1 through 5	6		
7	Inventory at end of year	7		
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8		
9a	Check all methods used for valuing closing inventory: (i) <input type="checkbox"/> Cost as described in Regulations section 1.471-3 (ii) <input type="checkbox"/> Lower of cost or market as described in Regulations section 1.471-4 (iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶			
b	Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c)			<input type="checkbox"/>
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)			<input type="checkbox"/>
d	If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO	9d		
e	If property is produced or acquired for resale, do the rules of section 263A apply to the corporation?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation.		<input type="checkbox"/> Yes	<input type="checkbox"/> No

Schedule B Other Information (see instructions)

	Yes	No
1 Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶		
2 See the instructions and enter the: a Business activity ▶ b Product or service ▶		
3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a qualified subchapter S subsidiary election made?		
4 Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction?		
5 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
6 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see <i>instructions</i>) ▶ \$		
7 Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$		
8 Are the corporation's total receipts (see <i>instructions</i>) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1		
9 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		

Schedule K Shareholders' Pro Rata Share Items

		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	
	2 Net rental real estate income (loss) (<i>attach Form 8825</i>)	2	
	3a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (<i>attach statement</i>)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest income	4	
	5 Dividends: a Ordinary dividends	5a	
	b Qualified dividends	5b	
	6 Royalties	6	
	7 Net short-term capital gain (loss) (<i>attach Schedule D (Form 1120S)</i>)	7	
8a Net long-term capital gain (loss) (<i>attach Schedule D (Form 1120S)</i>)	8a		
b Collectibles (28%) gain (loss)	8b		
c Unrecaptured section 1250 gain (<i>attach statement</i>)	8c		
9 Net section 1231 gain (loss) (<i>attach Form 4797</i>)	9		
10 Other income (loss) (see <i>instructions</i>) . . . Type ▶	10		

		Shareholders' Pro Rata Share Items (continued)	Total amount	
Deductions	11	Section 179 deduction (<i>attach Form 4562</i>)	11	
	12a	Contributions	12a	
	b	Investment interest expense	12b	
	c	Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	
	d	Other deductions (<i>see instructions</i>) Type ▶	12d	
Credits	13a	Low-income housing credit (section 42(j)(5))	13a	
	b	Low-income housing credit (other)	13b	
	c	Qualified rehabilitation expenditures (rental real estate) (<i>attach Form 3468</i>)	13c	
	d	Other rental real estate credits (<i>see instructions</i>) Type ▶	13d	
	e	Other rental credits (<i>see instructions</i>) Type ▶	13e	
	f	Alcohol and cellulosic biofuel fuels credit (<i>attach Form 6478</i>)	13f	
	g	Other credits (<i>see instructions</i>) Type ▶	13g	
Foreign Transactions	14a	Name of country or U.S. possession ▶		
	b	Gross income from all sources	14b	
	c	Gross income sourced at shareholder level	14c	
		<i>Foreign gross income sourced at corporate level</i>		
	d	Passive category	14d	
	e	General category	14e	
	f	Other (<i>attach statement</i>)	14f	
		<i>Deductions allocated and apportioned at shareholder level</i>		
	g	Interest expense	14g	
	h	Other	14h	
		<i>Deductions allocated and apportioned at corporate level to foreign source income</i>		
	i	Passive category	14i	
	j	General category	14j	
	k	Other (<i>attach statement</i>)	14k	
	<i>Other information</i>			
	l Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l		
	m Reduction in taxes available for credit (<i>attach statement</i>)	14m		
	n Other foreign tax information (<i>attach statement</i>)			
Alternative Minimum Tax (AMT) Items	15a	Post-1986 depreciation adjustment	15a	
	b	Adjusted gain or loss	15b	
	c	Depletion (other than oil and gas)	15c	
	d	Oil, gas, and geothermal properties—gross income	15d	
	e	Oil, gas, and geothermal properties—deductions	15e	
	f	Other AMT items (<i>attach statement</i>)	15f	
Items Affecting Shareholder Basis	16a	Tax-exempt interest income	16a	
	b	Other tax-exempt income	16b	
	c	Nondeductible expenses	16c	
	d	Distributions (<i>attach statement if required</i>) (<i>see instructions</i>)	16d	
	e	Repayment of loans from shareholders	16e	
Other Information	17a	Investment income	17a	
	b	Investment expenses	17b	
	c	Dividend distributions paid from accumulated earnings and profits	17c	
	d	Other items and amounts (<i>attach statement</i>)		
Reconciliation	18	Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	()		()	
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach statement)				
15	Total assets				
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock				
23	Additional paid-in capital				
24	Retained earnings				
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock		()		()
27	Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return			
Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—see instructions			
1	Net income (loss) per books		5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize): _____		a Tax-exempt interest \$ _____
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize):		6 Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize):
a	Depreciation \$ _____		a Depreciation \$ _____
b	Travel and entertainment \$ _____		
4	Add lines 1 through 3		7 Add lines 5 and 6
			8 Income (loss) (Schedule K, line 18). Line 4 less line 7

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)			
	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year		
2	Ordinary income from page 1, line 21		
3	Other additions		
4	Loss from page 1, line 21	()	
5	Other reductions	()	
6	Combine lines 1 through 5		
7	Distributions other than dividend distributions		
8	Balance at end of tax year. Subtract line 7 from line 6		

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2011. Add lines 9 and 10, less line 12	▶ 13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2010	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2010 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property					
h	Residential rental property					
i	Nonresidential real property					

Section C—Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

20a	Class life					
b	12-year					
c	40-year					

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .						25		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L-		
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles) .												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2010 tax year (see instructions):					
43 Amortization of costs that began before your 2010 tax year				43	
44 Total. Add amounts in column (f). See the instructions for where to report				44	