



EXAMPLE SUMMARY COMPARISON.

Fixture Description		400 Watt High Bay Existing	4 Lamp T-5 New	4 Lamp 2X4 Existing	2 Lamp 2X4 New
Fixture Data					
Total System Watts		460	222	164	57
Ballast Factor		0.95	1.0	0.09	1
Luminaire Dirt Depreciation		0.62	0.83	0	0.83
Temperature Factor		1.0	1.0	1	1
Coefficient of Utilization		0.8	0.88	?	0.88
Lamp & Ballast Data					
Lamp Type		Metal Halide	F32T-5	F40T-12	F32T-8
Number of Lamps		1	4	4	2
Mean Lumens		23,500	15,900	9,120	8,142
Lamp Watts		460	32	40	34
Lamp Life		20,000	20,000	20,000	20,000
Lamp Lumen Depreciation		0.75	0.9	?	0.9
Re-strike time		6-8 minutes	Instant	Instant	Instant
Operating Data					
Number of Fixtures		500	500	500	500
Foot Candles		35	50	40	50
Cost per KWH		0.1	0.1	0.1	0.1
Total Installed Price		Existing	\$123,710	Existing	\$46,866
Size of Installation (ft)		500,000	500,000	500,000	500,000
Lighting Density Factor		0.62	0.25	?	0.25
Hours of Operation/Year		4,380	4,380	4,380	4,380
Annual Energy Costs		\$100,740	\$38,894.4*	\$35,916	\$12,483.00
Annual Energy Savings*		\$0	\$61,855	0	\$23,433.00
EPACT Savings					
ASHRAE Requirements (watts/ft)		1.2	1.2	1.3	1.3
% ASHRAE Improvement		0%	75%	0%	?
Tax Deduction per/sf		None	0.6	None	0.06
Corporate Tax Bracket			33%		33%
Potential Tax Deduction**		None	\$40,824	None	15,465
Payback		None	2.5 yrs	0	2.5 Yrs

* Price includes additional 20% savings from occupancy sensor.

****Epact 2005 OFFERS ACCELERATED TAX DEDUCTIONS FOR INSTALLING ENERGY EFFICIENT LIGHTING SYSTEMS

On August 8, 2005 President Bush signed the Energy Policy Act of 2005 (Epact 2005). This law allows an accelerated Tax Deduction up to the entire cost of energy efficient light system capped at a maximum of \$0.60 per square foot. This law is a temporary opportunity and will expire next year.