

<b>Retail/Consumer - Minimum Standards</b> <i>All specific minimum standards per property must be met</i>	<b>AFUE/ Energy Factor</b>	<b>Heating Seasonal Performance Factor</b>	<b>Seasonal Energy Efficiency Ratio</b>	<b>Energy Efficiency Ratio</b>	<b>Heating Coefficient of Performance</b>	<b>Projected Amount of Incentives</b>
<b>AIR CONDITIONING</b>						
Central Air Conditioning						\$300
Split Systems			15	12.5 (a)		
Package Systems			14	12.0 (a)		
Electric Heat Pump		9	15	13.0		\$300
<b>HEATING</b>						
Gas, Oil or Propane Furnaces and Boilers	95%					\$150
Gas, Oil or Propane Furnaces and Boilers with Advanced Main Air Circulating Fan	95%(b)					\$200
<b>GEOHERMAL HEAT PUMPS</b>						
Closed Loop				14.1	3.3	\$300
Open Loop				16.2	3.6	\$300
Direct Expansion				15.0	3.5	\$300
<b>PLUMBING</b>						
Electric Heat Pump Water Heater	2.0					\$300
Natural Gas, Propane or Oil Hot Water Heater	0.8					\$300

(a) EER established by the Energy Tax Act of 2005, however, final interpretation for IRS use still pending as of January 25, 2006.

(b) a fan used in a natural gas, propane or oil furnace which has an annual electricity use of no more than 2% of the total annual energy use of the furnace

We have reviewed the interpretations of the Energy Tax Act as reflected in this document with our tax advisors and believe them to be accurate, but encourage consumers and businesses to validate this information with their own tax advisors.