

Standard Incentives for Pacific Power Customers

Existing Buildings | Incentive Application | Form 120P-PAC



To be completed by Participant

In 2021, Energy Trust's per-site maximum for qualifying electric equipment is \$6,000 per-site, per-year for Pacific Power customers for all submitted Standard applications combined.

Who can apply:

Incentives are available for qualifying new natural gas and electric energy-saving equipment installed at a commercial, municipal or institutional facility in the State of Oregon. Electric customers of **Pacific Power** can apply for incentives for qualifying electric equipment, and natural gas customers (on qualifying rate schedules) of **NW Natural, Cascade Natural Gas or Avista** can use this **Form 120P-PAC** to apply for incentives for qualifying natural gas equipment.

Additional requirements apply; see Terms and Conditions for details.

Steps to completion:

- 1 Install** an eligible energy efficiency improvement.
- 2 Complete** application information and provide required supporting documentation, including:
 - o The applicable measure or equipment tab with the equipment filled out
 - o Most current utility bill(s)
 - o Manufacturer specification sheet(s)
 - o Itemized invoice(s)
 - o W-9 for payee
- 3 Submit** form and documentation online, by mail, fax or email to:

**Energy Trust of Oregon
Existing Buildings**
811 SW 6th Ave, Suite 800
Portland, OR 97204
1.866.605.1676 phone
503.243.1154 fax
existingbuildings@energytrust.org
- 4 Receive** your check.
Please allow six to eight weeks for incentive processing after completed application and supporting documentation are received.

What you need-to-know:

- o Energy Trust must receive applications within 90 days from equipment install.
- o All information must be completed for processing; incomplete information may result in delayed payment or disqualification of the incentive.
- o This application is only for electric customers of **Pacific Power**. Customers of all other electric utilities please use **Form 120P**.

Project and Site Information

Site Address* _____ City _____ State _____ Zip _____

Contact name for Site Visit _____ Phone number for Site Visit _____

Project Square Footage _____ Building Use Type: Assembly Auto Service College Grocery Gym/Athletic Club Hospital

Building Square Footage _____ Laundry/Dry Cleaners Lodging/Hotel/Motel Manufacturing Office Parking Structure Religious/Spiritual

Year Built _____ Restaurant Retail Retirement Home Schools K-12 Warehouse Other: _____

Program Use Only v2021.4

Reference ID _____ PT ID _____

Participant Information

_____ (the "Participant")

Legal Business Name (must match Participant's submitted W-9)

Assumed Business Name or DBA

Contact Name _____ Title _____

Participant Mailing Address _____ City _____ State _____ Zip _____

Primary Phone _____ Email Address _____

Business Type: Private Company Public/government

Project Role: Building Owner Tenant Property Manager

Project Type: Equipment Upgrade Tenant Improvement
 New Construction Renovation/Remodel

Business/Project Name

Utility Information

Electric Utility: Pacific Power

Account #: _____

Gas Utility: NW Natural Cascade Natural Gas
 Avista Other: _____

Account #: _____ Rate Schedule: _____

Primary Space Heating Fuel Source

Electric Gas Other _____

Water Heating Fuel Source

Electric Gas Other _____

Participant Signature

➡ If I am returning this Incentive Application on behalf of Participant on paper, by my signature below, I represent to Energy Trust that (i) I am authorized to enter into this agreement on behalf of the named Participant (ii) I have completed this **Form 120P-PAC: Incentive Application-Standard Incentives** completely, truthfully and accurately to the best of my knowledge, (iii) I have read, understand and agree to its Terms and Conditions, and (iv) the energy efficiency equipment installations have been completed to my satisfaction and all accompanying invoice(s) and other supporting documentation are accurate and complete.

If I am returning this Incentive Application on behalf of Participant electronically, by entering my name and title below, I represent to Energy Trust that (i) I am authorized to enter into this agreement on behalf of the named Participant (ii) I have completed this **Form 120P-PAC: Incentive Application-Standard Incentives** completely, truthfully and accurately to the best of my knowledge, (iii) I have read, understand and agree to its Terms and Conditions, and (iv) the energy efficiency equipment installations have been completed to my satisfaction and all accompanying invoice(s) and other supporting documentation are accurate and complete.

Authorized Representative Name (printed)

Signature

Date

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TERMS AND CONDITIONS

1. ELIGIBILITY: Energy Trust Existing Buildings program (Program) incentives are available for qualifying, new natural gas and electric energy saving equipment installed at an existing commercial, municipal or institutional facility located in the State of Oregon and served by one of the following named utilities. Pacific Power electric customers are eligible to apply for incentives for qualifying electric equipment, and NW Natural, Cascade Natural Gas, or Avista natural gas customers on rate schedules paying the public purpose charge are eligible to apply for incentives for qualifying natural gas equipment. NW Natural customers on a rate schedule identified in **Section 17** below are also eligible for Energy Trust natural gas incentives subject to the additional requirements indicated in **Section 17 (Natural Gas Non-Transportation Agreement)**. Transportation service or Combination service customer accounts are not eligible for Energy Trust gas incentives. Program services and incentive offerings may vary by territory. Additional eligibility restrictions may apply and final determination of eligibility rests solely with Energy Trust.

2. APPLICATION: All required information must be submitted before this application will be processed. **Energy Trust must receive a complete application, with all required accompanying documentation within 90 days of equipment installation and equipment must be installed within one year of date of purchase in order to qualify for incentives**. Participant represents that the information and documentation it submits in support of this application shall be complete, truthful and accurate. By submitting this application to Energy Trust, Participant represents that (i) none of the equipment requesting incentives has already received an Energy Trust incentive at the time of purchase, and (ii) none of the equipment listed will be submitted to the ODOE for conservation project self-direct credit certification. Equipment that has received an Energy Trust incentive via another program offering is not eligible for any additional Energy Trust incentive funding. Participant should retain a copy of this application and any accompanying documentation submitted to Energy Trust. Energy Trust's Existing Buildings Program Management Contractor (PMC) provides services for the Program on behalf of Energy Trust. Neither Energy Trust nor the PMC will be responsible for any lost documentation pertaining to this application.

3. ELIGIBLE PRODUCTS: Products must be new and must meet Energy Trust energy efficiency specifications to qualify. These specifications may be found on the web at <http://energytrust.org/commercial> and are subject to change. If you or your vendor are not sure of the specifications, please call Energy Trust before proceeding.

4. EQUIPMENT INSTALLATION: Participant represents that (i) it has the right to install the energy saving equipment on the property and site(s) on which the equipment is installed and that any necessary consents have been obtained, and (ii) that all equipment installed and work performed shall comply with all laws, regulations and safety, building, environmental and permitting codes, and any manufacturer instructions.

5. PROJECT COST DOCUMENTATION: Participant must submit all sales slips, invoices, manufacturer specification sheets and other pertinent documents itemizing the equipment purchased and installed. Documentation submitted must show (i) the date of purchase and itemized price paid, (ii) size, type, make, and model or part number of equipment purchased, and (iii) a description of any installation or other labor charges. Certain equipment may require additional documentation as indicated in the energy efficiency specifications. Documented date of install must be within one year of equipment purchase date. Energy Trust reserves the right to request additional documentation as necessary for it to determine incentive eligibility and payment amount. If Participant is leveraging external funding sources to directly reduce all or a portion of the final project costs incurred by Participant for the purchase and installation of the specified energy-efficiency equipment (for example, state/federal funding, grants, discounts, rebates, incentives or other similar types of consideration) then Participant is required to notify Energy Trust in writing when submitting the project completion documentation and Energy Trust's incentive will not exceed an amount equal to the total project costs minus such external funds.

6. PAYMENT: Incentives will be paid to eligible Participants (at the mailing address indicated), following (i) installation of the qualifying energy efficient equipment, at the site address(es) listed, in accordance with Program requirements, (ii) submission of this completed application, a complete, accurate, and verifiable **IRS Form W-9 (Request for Taxpayer Identification Number and Certification)** for payee, and all required accompanying project cost documentation, and (iii) satisfactory completion of a post- installation verification, if required. Please allow six to eight weeks from Energy Trust's receipt of all information for delivery of payment. Failure to deliver all required documentation may result in a delay or withholding of payment.

7. INCENTIVES: Funds for incentives are limited and subject to budget availability. Program requirements, including incentive levels and limits, are subject to change and may vary by utility territory depending on the pace of demand in each territory and the available incentive budget. Final determination of eligibility for Energy Trust incentives rests solely with Energy Trust. The total incentive provided will depend upon the incentives in effect, as of 4/5/2021 or equipment purchase, whichever date is later, and will never exceed the total, eligible project cost or any maximum per site, per year incentive limits in effect at the time of application submittal. In 2021, Energy Trust's per-site maximum for qualifying electric equipment is \$6,000 per-site, per-year for Pacific Power customers for all submitted Standard applications combined. Energy Trust incentives for qualifying natural gas energy saving equipment will never exceed \$499,999 or any per-site, per-year maximums. Determination of site eligibility for application and incentive purposes shall rest solely with Energy Trust. If any bonus amounts are available for qualifying equipment, the base incentive plus the bonus incentives will never exceed the total documented, eligible project cost or any per-site maximums. Energy Trust incentives and SB 1149 Schools Program funds, when combined, may not exceed the maximum allowable incentive or reimbursement amounts, or 100% of the measure or project cost. Participant agrees that if it is eligible for SB 1149 Schools Program funds, then Energy Trust is authorized to share information about the measure(s) and project(s) identified herein with Oregon Department of Energy for the purpose of coordinating maximum funding amounts.

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TERMS AND CONDITIONS CONTINUED

8. VERIFICATION: Equipment installations may be selected for a post-installation verification review. Should Participant's facility be chosen for a post-installation verification of the equipment, satisfactory completion of that verification has to occur before payment is issued. This verification is for the purpose of incentive payment only. No warranty is implied.

9. TAX LIABILITY: Energy Trust is not responsible for any tax liability which may be imposed on the Participant as a result of any incentive payment. Energy Trust is not providing tax advice, and any communication by Energy Trust is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties under the Internal Revenue Code.

10. NO ENDORSEMENT: Energy Trust does not endorse any particular manufacturer, contractor or product in promoting the Program. The fact that the names of particular manufacturers, contractors, products or systems may appear on this application or elsewhere in the Program does not constitute an endorsement. Manufacturers, contractors, products or systems not mentioned are not implied to be unsuitable or defective in any way.

11. ACCESS AND EVALUATION: Energy Trust and/or its representatives may request access to the property for verification or evaluation purposes. Participant agrees to cooperate with evaluation as a requirement of this incentive agreement with Energy Trust. Participant agrees to provide Energy Trust and its representatives with (i) reasonable access to the project site(s), obtaining any and all necessary consents, (ii) requested project documentation related to the installed equipment, and (iii) information about energy use and operations of the equipment and/or project site(s) for the purposes of evaluating the energy savings during and after project completion. Participant further agrees that Energy Trust and its representatives may inform subsequent owners of the project site(s) that Energy Trust has provided service to the project site(s) for the sole purpose of evaluating and facilitating Energy Trust program services.

12. DISCLAIMER / NO LIABILITY: In connection with some applications, Energy Trust will provide incentive funding for energy-saving equipment. Participant understands that, while Energy Trust may provide incentives, neither Energy Trust nor the PMC are supervising any work performed for Participant, and neither Energy Trust nor the PMC are responsible in any way for proper completion of that work or proper performance of any equipment purchased. Participant assumes the risk of any loss or damage(s) that Participant may suffer in connection with the installation of the equipment. Energy Trust does not guarantee any particular energy savings results by its approval of this application, or by any other of its actions.

13. GOVERNING LAW: This agreement shall be exclusively governed by and construed in accordance with applicable Oregon law, without regard to any conflicts of laws rules thereof.

14. ENERGY INFORMATION RELEASE: Participant hereby confirms that it has reasonably attempted to identify all of its utility accounts for its identified site(s) in this incentive application. By signing and submitting this incentive application to Energy Trust, Participant authorizes Energy Trust to access its energy usage data for all of Participant's utility accounts for the identified site(s), including those utility accounts identified in this incentive application and any other of Participant's utility accounts that may be associated with such site(s) that Participant is not able to reasonably identify at this time. Participant agrees to provide other reasonable assistance to Energy Trust to obtain such information. Participant further authorizes Energy Trust to discuss its energy efficiency efforts with its utility account representative(s).

15. INFORMATION RELEASE: Participant agrees that Energy Trust may include some or all of the following information in reports to Bonneville Power Administration, the legislature, the Oregon Public Utility Commission (OPUC), and other government agencies as necessary to meet Energy Trust's responsibilities and regulatory requirements: Participant name, site address, general description of the type of energy saving or renewable project implemented (e.g. lighting, HVAC, solar PV), Energy Trust services or incentive payments provided to the Participant, and any energy saved or generated as a result of Energy Trust services or incentives. Energy Trust will treat all other information gathered as confidential and report it to such agencies only in the aggregate.

16. SIGNATURES: Documents transmitted with faxed, scanned or digital signature shall be deemed to be original signatures. At the request of Energy Trust, Participant shall confirm signature by providing an original document.

17. NATURAL GAS NON-TRANSPORTATION AGREEMENT

The Energy Trust incentive funding available to NW Natural Industrial Sales Service Customer accounts established under Rate Schedule 3, 31 or 32 and Commercial Sales Service Customer accounts established under Rate Schedule 32, for qualifying natural gas energy efficiency measures, is subject to NW Natural's Schedule 360 filing with the Public Utility Commission of Oregon. NW Natural's Schedule 360 provides that a customer that transfers their account to a Transportation Service Type or a Combination Service Type that includes Transportation Service may incur a one-time charge equal to the two-year proration of the total incentive amount received.

The Schedule 360 indicates that the charge will be calculated as follows: Charge = $A/24 \times (24-B)$

A= Energy Trust incentive paid on the relevant account; and

B= number of months that have elapsed since the relevant incentive was issued

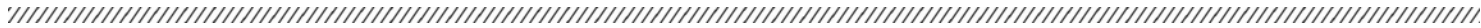
If multiple incentives were paid on the relevant account, a proration of each incentive repayment will be calculated. The Schedule 360 provides example repayment calculations and also states that (i) a charge will not be assessed if the total incentive amounts received by such customer are \$25,000 or less; and (ii) when applicable, the charge must be paid in full as a condition of NW Natural's approval to change Service Type. **Additional details about this charge can be reviewed in NW Natural's Schedule 360 (Industrial DSM Programs) filing. Contact your NW Natural account representative with questions.** The Participant named above agrees (i) to notify Energy Trust at the same time as it notifies NW Natural to request a change from Sales Service to another Service Type as described above for the account(s) listed herein; and (ii) that Energy Trust will report information to NW Natural regarding the natural gas energy efficiency measures at this site and associated Energy Trust services and incentives provided.

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To be completed by Participant



TRC is a Program Management Contractor for Energy Trust of Oregon.

Program Use Only		v2021.4
Reference ID	PTID	

INCENTIVE TOTALS REQUESTED PER THIS APPLICATION

(Actual incentives payable will depend on applicable per site, per year limits)

EQUIPMENT	INCENTIVE TOTAL	INSTALLED COST
Lodging and Foodservice		\$
Grocery		\$
Computer		\$
HVAC and Water Heating		\$
Insulation		\$
Service Shops and Warehouses		\$

COMBINED TOTALS REQUESTED FOR ALL INCENTIVES	TOTAL INCENTIVES	TOTAL INSTALLED COST

NEW LIMITS ON STANDARD ELECTRIC INCENTIVES IN 2021:

Energy Trust is limiting the incentive amount it will provide for Standard electric equipment for sites served by Pacific Power, to a maximum of \$6,000 per site per year.

- If applicant is requesting electric incentives greater than \$6,000, the incentives payable by Energy Trust for qualifying electric equipment will be limited to the maximum amounts indicated below, as applicable for this site:
 - A maximum of \$6,000; or
 - Any remaining portion of the \$6,000 per site, per year limit if this Pacific Power site has submitted other applications during 2021 requesting incentives for electric equipment.

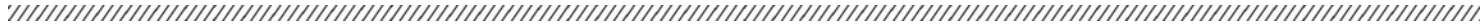
Please contact existingbuildings@energytrust.org if you have any questions.

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LODGING AND FOODSERVICE

EQUIPMENT	REQUIREMENTS	INCENTIVE PER UNIT	QUANTITY	INCENTIVE TOTAL	INSTALLED COST								
Ductless Heat Pump (DHP) †	<ul style="list-style-type: none"> Minimum efficiency of 18 SEER and 10 HSPF Single compressor systems with up to two heads per dwelling unit Eligible only for lodging <p> <input type="checkbox"/> Total lodging rooms on site: _____ <input type="checkbox"/> Is baseboard heating present at this site? _____ </p>	\$200 per ton of cooling capacity											
Packaged Terminal Heat Pump †	<ul style="list-style-type: none"> Replaces electric resistance heat AHRI certified Eligible only for lodging <p> <input type="checkbox"/> Total lodging rooms on site: _____ </p>	\$40 each											
Spa Cover †	<ul style="list-style-type: none"> Minimum R-value of 12 and continuous insulation (no hinge) or insulated hinges Minimum 2" insulation material at all points, including hinges Eligible only for outdoor spas in lodging Electric water heating for spa provided by Pacific Power 	\$100 each											
Commercial Pool Cover †	<ul style="list-style-type: none"> Pool must be heated and without a pre-existing cover within previous 6 months Cover must be specifically designed for swimming pools, cover entire pool surface area and utilize a storage reel Liquid evaporation suppressants, solar disks and mesh covers are ineligible Pool heating fuel must be provided by participating utility 	\$2 per sq ft of pool surface area											
Commercial Pool Pump †	<ul style="list-style-type: none"> Self-priming > 0 to ≤ 4 hp variable speed Eligible for indoor and outdoor pools Only for replacement Weighted Energy Factor (WEF) rating for pumps ≤ 2.5 hp: <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Total HP</th> <th>Minimum WEF</th> </tr> </thead> <tbody> <tr> <td>> 0 to ≤ 1 hp</td> <td>≥ 8.33 hp</td> </tr> <tr> <td>> 1 to ≤ 2 hp</td> <td>≥ 6.81 hp</td> </tr> <tr> <td>> 2 to ≤ 2.5 hp</td> <td>≥ 5.85 hp</td> </tr> </tbody> </table> For pumps without WEF rating, pump motor cannot exceed 50% of its maximum rated speed; any high-speed override shall be for a temporary period, not to exceed a 24-hour cycle without resetting to default Site that receives electricity from Pacific Power 	Total HP	Minimum WEF	> 0 to ≤ 1 hp	≥ 8.33 hp	> 1 to ≤ 2 hp	≥ 6.81 hp	> 2 to ≤ 2.5 hp	≥ 5.85 hp	\$230 each			
Total HP	Minimum WEF												
> 0 to ≤ 1 hp	≥ 8.33 hp												
> 1 to ≤ 2 hp	≥ 6.81 hp												
> 2 to ≤ 2.5 hp	≥ 5.85 hp												
Commercial Condensing Pool Heater	<ul style="list-style-type: none"> Replacement of a gas-fired pool heater with capacity ≥ 350 kBtu/h Minimum 96% thermal efficiency Covered pools and spas are not eligible; cannot be combined with Spa Covers or any other pool cover incentives Site that receives gas from a participating utility 												
	Indoor pool surface area must be a minimum of 1,350 sq ft	\$2.35 per sq ft of area served by heater											
	Outdoor pool surface area must be a minimum of 900 sq ft	\$3.50 per sq ft of area served by heater											

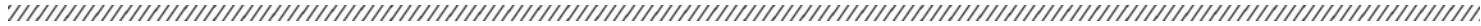
† This measure may be subject to Energy Trust's per-site, per-year limits for electric equipment incentives.

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LODGING AND FOODSERVICE *continued*

EQUIPMENT	REQUIREMENTS	INCENTIVE PER UNIT	QUANTITY	INCENTIVE TOTAL	INSTALLED COST
Commercial Laundry Washer †	<ul style="list-style-type: none"> ENERGY STAR® Front load washer MEF ≥ 2.2, IWF ≤ 4.4 Water heating provided by a participating utility Leased equipment must be new 				
	Site has electric or gas water heating with electric dryer	\$200 each			
	Site has electric or gas water heating with a gas dryer	\$180 each			
	Site has gas water heating and electricity from a non-participating utility	\$65 each			
Gas-fired Automatic Conveyor Broiler †	<ul style="list-style-type: none"> Automatic conveyor with catalyst Input rate < 80 kBtu/h or dual stage or modulating gas valve with a capability of throttling the input rate below 80 kBtu/h Installed under a Type I Vent Hood (used for appliances that produce grease and smoke) Incentive based off total conveyor belt width: 				
	Total conveyor belt width < 22"	\$2,015 each			
	Total conveyor belt width ≥ 22" to ≤ 28"	\$2,515 each			
	Total conveyor belt width > 28"	\$2,925 each			
Electric Griddle †	<ul style="list-style-type: none"> ENERGY STAR 	\$400 each			
Gas Combination Oven	<ul style="list-style-type: none"> ENERGY STAR 	\$750 each			
Electric Combination Oven †	<ul style="list-style-type: none"> ENERGY STAR 	\$1,000 each			
Gas Convection Oven	<ul style="list-style-type: none"> ENERGY STAR Full size which accommodates full sheet, minimum 18" x 26" x 1" 	\$315 each			
Electric Convection Oven †	<ul style="list-style-type: none"> ENERGY STAR Full size which accommodates full sheet, minimum 18" x 26" x 1" 	\$315 each			
Gas Single Rack Oven	<ul style="list-style-type: none"> ENERGY STAR Removable single rack which accommodates full sheet, minimum 18" x 26" x 1" 	\$2,500 each			
Gas Double Rack Oven	<ul style="list-style-type: none"> ENERGY STAR One removable double rack or two removable single racks to accommodate two full sheets per level, each pan a minimum of 18" x 26" x 1" 	\$5,000 each			
Gas Fryer	<ul style="list-style-type: none"> ENERGY STAR Minimum 12" wide vat 	\$1,000 per vat			
Electric Fryer †	<ul style="list-style-type: none"> ENERGY STAR Minimum 12" wide vat 	\$225 per vat			
Commercial Ice Maker †	<ul style="list-style-type: none"> ENERGY STAR 	\$150 per qualifying unit			

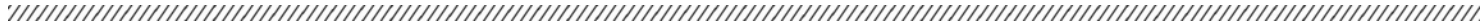
† This measure may be subject to Energy Trust's per-site, per-year limits for electric equipment incentives.

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LODGING AND FOODSERVICE *continued*

EQUIPMENT	REQUIREMENTS	INCENTIVE PER UNIT	QUANTITY	INCENTIVE TOTAL	INSTALLED COST																			
Electric Hot Food Cabinet †	<ul style="list-style-type: none"> ENERGY STAR 	\$350 each																						
Gas Steam Cooker	<ul style="list-style-type: none"> ENERGY STAR 	\$1,850 each																						
Electric Steam Cooker †	<ul style="list-style-type: none"> ENERGY STAR 	\$2,500 each																						
Commercial Vent Hood with Demand Controlled Ventilation †	<ul style="list-style-type: none"> Motor speeds must be controlled by a programmable controller, with scheduling, occupancy sensing, and heat sensing capabilities Variable speed control must be installed on both the make-up air unit motor and the hood exhaust motor Make-up air must be tempered Retrofit hp must not exceed total existing hp of make-up air unit and exhaust fan motor Minimum total controlled hp is based on the following building heating fuel and utility service: <table border="1" data-bbox="370 961 857 1192"> <thead> <tr> <th>Heating Fuel</th> <th>Participating Electric</th> <th>Participating Gas Utility</th> <th>Total Controlled HP</th> </tr> </thead> <tbody> <tr> <td>Electric</td> <td>Yes</td> <td>N/A</td> <td>≥ 1 hp</td> </tr> <tr> <td>Gas</td> <td>Yes</td> <td>Yes</td> <td>≥ 3 hp</td> </tr> <tr> <td>Gas</td> <td>No</td> <td>Yes</td> <td>≥ 4 hp</td> </tr> <tr> <td>Gas or Other</td> <td>Yes</td> <td>No</td> <td>≥ 3 hp</td> </tr> </tbody> </table>	Heating Fuel	Participating Electric	Participating Gas Utility	Total Controlled HP	Electric	Yes	N/A	≥ 1 hp	Gas	Yes	Yes	≥ 3 hp	Gas	No	Yes	≥ 4 hp	Gas or Other	Yes	No	≥ 3 hp	\$750 per controlled motor horsepower		
Heating Fuel	Participating Electric	Participating Gas Utility	Total Controlled HP																					
Electric	Yes	N/A	≥ 1 hp																					
Gas	Yes	Yes	≥ 3 hp																					
Gas	No	Yes	≥ 4 hp																					
Gas or Other	Yes	No	≥ 3 hp																					
Pre-Rinse Spray Valve †	<ul style="list-style-type: none"> Must be self-installed or installed by a licensed plumber Minimum spray force of 4.0 ounces-force; if spray force cannot be determined from spec sheet, refer to Watersense list¹ Installed equipment has rated flow rate ≥ 0.61 GPM and ≤ 1.00 GPM Water heating provided by a participating utility 	\$30 each																						
Dishwasher, Under Counter, Low Temp †	<ul style="list-style-type: none"> ENERGY STAR Water heating provided by a participating utility 	\$195 each																						
Dishwasher, Under Counter, High Temp †	<ul style="list-style-type: none"> ENERGY STAR Water heating provided by a participating electric utility 	\$600 each																						
Dishwasher, Single Tank, Door/Upright, Low Temp †	<ul style="list-style-type: none"> ENERGY STAR Water heating provided by a participating utility 	\$550 each																						
Dishwasher, Single Tank, Door/Upright, High Temp †	<ul style="list-style-type: none"> ENERGY STAR Water heating provided by a participating utility 	\$825 each																						

¹ Watersense list: <https://www.epa.gov/watersense/pre-rinse-spray-valves>

† This measure may be subject to Energy Trust's per-site, per-year limits for electric equipment incentives.

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LODGING AND FOODSERVICE *continued*

EQUIPMENT	REQUIREMENTS	INCENTIVE PER UNIT	QUANTITY	INCENTIVE TOTAL	INSTALLED COST
Dishwasher, Single Tank, Conveyor, Low Temp †	<ul style="list-style-type: none"> ENERGY STAR Water heating provided by a participating utility 	\$900 each			
Dishwasher, Single Tank, Conveyor, High Temp †	<ul style="list-style-type: none"> ENERGY STAR Water heating provided by a participating utility 	\$900 each			
Dishwasher, Multi-Tank, Conveyor, Low Temp †	<ul style="list-style-type: none"> ENERGY STAR Water heating provided by a participating utility 	\$800 each			
Dishwasher, Multi-Tank, Conveyor, High Temp †	<ul style="list-style-type: none"> ENERGY STAR Water heating provided by a participating utility 	\$800 each			
Dishwasher, Pot, Pan and Utensil, High Temp †	<ul style="list-style-type: none"> ENERGY STAR Water heating provided by a participating utility 	\$350 each			

† This measure may be subject to Energy Trust's per-site, per-year limits for electric equipment incentives.

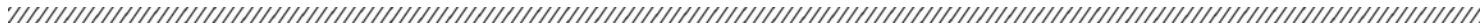
TOTALS FOR LODGING AND FOODSERVICE	TOTAL INCENTIVES	TOTAL INSTALLED COST

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GROCERY - Refrigeration

EQUIPMENT	REQUIREMENTS	INCENTIVE PER UNIT	QUANTITY	INCENTIVE TOTAL	INSTALLED COST
Strip Curtains †	<ul style="list-style-type: none"> Installed where no infiltration barriers exist Self-installation of strip curtains is not permitted 				
	Walk-in cooler for grocery stores and warehouses	\$6 per sq ft			
	Walk-in freezer for grocery stores and restaurants	\$6 per sq ft			

† This measure may be subject to Energy Trust's per-site, per-year limits for electric equipment incentives

GROCERY - Packaging

EQUIPMENT	REQUIREMENTS	INCENTIVE PER UNIT	QUANTITY	INCENTIVE TOTAL	INSTALLED COST
Variable Frequency Drive (VFD) †	<ul style="list-style-type: none"> Adding a single VFD to control a multi-fan condensing unit 				
	Air Cooled Condenser	\$300 per fan motor hp			
	Evaporatively Cooled Condenser	\$300 per fan motor hp			
On-Demand Overwrapper †	<ul style="list-style-type: none"> Use either a mechanical or optical control system to detect product 	\$275 each			

† This measure may be subject to Energy Trust's per-site, per-year limits for electric equipment incentives

TOTALS FOR GROCERY	TOTAL INCENTIVES	TOTAL INSTALLED COST

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COMPUTER

EQUIPMENT	REQUIREMENTS	INCENTIVE PER UNIT	QUANTITY	INCENTIVE TOTAL	INSTALLED COST
Server/Telecom Room - Mini-Split Air Conditioner †	<ul style="list-style-type: none"> Cooling efficiency 18 SEER or greater Cooling capacity no greater than 4 tons per unit (1 ton = 12 kBtu/h) Unit must serve a space exclusively used for servers, communications and other data equipment Maximum of 2 units per space 	\$200 per ton of cooling capacity			

† This measure may be subject to Energy Trust's per-site, per-year limits for electric equipment incentives.

TOTALS FOR COMPUTER	TOTAL INCENTIVES	TOTAL INSTALLED COST

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HVAC AND WATER HEATING

EQUIPMENT	REQUIREMENTS	INCENTIVE PER UNIT	QUANTITY	INCENTIVE TOTAL	INSTALLED COST	
Infrared Radiant Heater	<ul style="list-style-type: none"> Natural gas-fired, low intensity, non-condensing and positive pressure Indoor use only, ≤ 20,000 sq ft Site that receives gas from a participating utility 					
	Non-Modulating	\$5.50 per kBtu/h input				
	Modulating	\$7 per kBtu/h input				
New Rooftop Unit (RTU) with Economizer †	<ul style="list-style-type: none"> RTU with Direct Expansion (DX) cooling Cooling capacities less than 54 kBtu/h Economizer factory-installed by RTU manufacturer Site that receives electricity from Pacific Power 					
	Space heated by electric heat pump †	\$30 per ton				
	Space heated by gas furnace	\$30 per ton				
New RTU with Demand Control Ventilation (DCV) †	<ul style="list-style-type: none"> RTU with DX cooling Serve spaces not required by code to have DCV* Economizer factory-installed by RTU manufacturer, with DCV included¹ Heating provided by a participating utility Site receives electricity from Pacific Power 					
	Space heated by electric heat pump †	\$29 per ton				
	Space heated by gas furnace	\$29 per ton				
	*Describe the space that the RTU will serve: (contact Energy Trust for eligible space types)					
New RTU with Variable Speed Supply Fan †	<ul style="list-style-type: none"> RTU with DX cooling Cooling capacities less than 65 kBtu/h Variable speed supply fan and economizer factory-installed by RTU manufacturer with DCV included² Site receives electricity from Pacific Power 					
	Space heated by electric heat pump †	\$100 per ton				
	Space heated by gas furnace	\$100 per ton				
Advanced Rooftop Controls (ARC) - Lite Retrofit †	<ul style="list-style-type: none"> Business has annual operating hours ≥ 3,500 Existing system has a nominal cooling capacity of 5 tons or greater Existing system has a single speed supply fan or motor not equipped with variable frequency drive (VFD) Installed equipment controls listed on BPA qualifying product list³ Installed equipment has a VFD and controller for variable speed fan operation 					
	Annual operating hours: _____					
	Rooftop Unit Heating Fuel	Participating Utilities				
	Electric Heat	Gas Only	Not eligible			
	Gas Heat		Not eligible			
	Electric Heat †	Electric Only	\$100 per ton			
	Gas Heat		\$100 per ton			
	Electric Heat	Gas and Electric	\$100 per ton			
Gas Heat	\$100 per ton					

¹ RTU cooling capacities of less than 54 kBtu/h may qualify for both the New RTU with Economizer and New RTU with DCV incentives.
² RTU cooling capacities of less than 54 kBtu/h and which serve spaces not required by code to have DCV, may qualify for all of the following three incentives: New RTU with Economizer, New RTU with DCV and New RTU with Supply Fan VFD.
³ BPA qualifying product list: <https://www.bpa.gov/EE/Policy/Manual/Documents/Advanced%20Rooftop%20Unit%20Control%20Qualified%20Products%20List.pdf>
† This measure may be subject to Energy Trust's per-site, per-year limits for electric equipment incentives.

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HVAC AND WATER HEATING *continued*

EQUIPMENT	REQUIREMENTS	INCENTIVE PER UNIT	QUANTITY	INCENTIVE TOTAL	INSTALLED COST																																							
ARC - Full Retrofit †	<ul style="list-style-type: none"> Business has annual operating hours ≥ 500 Existing system has a nominal cooling capacity of 5 tons or greater Existing system has a single speed supply fan or motor not equipped with variable frequency drive (VFD) Existing systems equipped with a CO2 sensor for DCV are not eligible Installed equipment controls listed on BPA qualifying product list⁴ Installed equipment has controller with digital, integrated economizer with either differential dry-bulb or differential enthalpy with fixed dry-bulb high-limit shutoff Installed equipment has controller with DCV with proportional control based on CO2 sensor reading <p>Annual operating hours: _____</p> <table border="1"> <tr> <th>Rooftop Unit Heating Fuel</th> <th>Participating Utilities</th> <th>Incentive</th> <th>Quantity</th> <th>Total</th> <th>Cost</th> </tr> <tr> <td>Electric Heat</td> <td rowspan="2">Gas Only</td> <td>Not eligible</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Gas Heat</td> <td>\$50 per ton</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Electric Heat †</td> <td rowspan="2">Electric Only</td> <td>\$200 per ton</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Gas Heat</td> <td>\$200 per ton</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Electric Heat</td> <td rowspan="2">Gas and Electric</td> <td>\$200 per ton</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Gas Heat</td> <td>\$200 per ton</td> <td></td> <td></td> <td></td> </tr> </table>	Rooftop Unit Heating Fuel	Participating Utilities	Incentive	Quantity	Total	Cost	Electric Heat	Gas Only	Not eligible				Gas Heat	\$50 per ton				Electric Heat †	Electric Only	\$200 per ton				Gas Heat	\$200 per ton				Electric Heat	Gas and Electric	\$200 per ton				Gas Heat	\$200 per ton							
		Rooftop Unit Heating Fuel	Participating Utilities	Incentive	Quantity	Total	Cost																																					
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Air-Cooled Variable Refrigerant Flow (VRF) Multi-Split Heat Pump †	<ul style="list-style-type: none"> Eligible for buildings where primary use is office or school classrooms Area served by VRF ≥ 25,000 square feet Must install dedicated outdoor air supply (DOAS) with energy recovery meeting a 50% enthalpy recovery efficiency minimum Each condenser unit must have a rated cooling capacity > 5 tons with variable speed compressor operation and must serve multiple indoor evaporator units DOAS air supplied at a neutral space temperature Must meet or exceed 2016 CEE Tier 1 air-cooled VRF efficiency levels⁵ Majority of indoor unit fans must be set to cycle rather than run continuously during occupied hours Electric resistance heating should not be used for pre-heating ventilation air <p>Standard DOAS: Minimum fan efficiency 40% or minimum fan efficiency index target 0.82</p> <p>High Efficiency DOAS: Minimum fan efficiency 65% or minimum fan efficiency index target 1.55</p>	\$1 per sq ft of area served by VRF																																										
Steam Trap	<ul style="list-style-type: none"> Eligible only for trap repair or replacement for failed-open status Pre-testing report to verify trap status (report must be submitted with application)* Installed in a commercial building utilizing natural gas fired steam boiler fueled by a participating gas utility 																																											
		Low pressure (≤ 15 psig)	\$0.90 per lb/hr of trap capacity																																									
		Medium pressure (> 15 psig and ≤ 100 psig)	\$0.50 per lb/hr of trap capacity																																									
		*Dry cleaners (pre-testing is not required)	\$0.40 per lb/hr of trap capacity																																									
Commercial Tank Water Heater	<ul style="list-style-type: none"> Gas-condensing Tank volume ≥ 10 gallons Heating capacity > 75 kBtu/h Minimum 94% thermal efficiency All building types eligible excluding offices < 5,500 sq ft and commercial gyms without shower facilities 	\$3 per kBtu/h input																																										

⁴ BPA qualifying product list: <https://www.bpa.gov/EE/Policy/Manual/Documents/Advanced%20Rooftop%20Unit%20Control%20Qualified%20Products%20List.pdf>

⁵ 2016 CEE Tier 1 VRF Air Cooled efficiency levels listed on pages 4–5 of "Appendix A: 2016 Through 2018 Commercial Unitary Air Conditioning and Heat Pumps Specification; Effective January 12, 2016 through December 31, 2018": https://www.energytrust.org/wp-content/uploads/2018/07/Appendix_A_2016-18_CEE_ComACHP_UnitarySpec.pdf

† This measure may be subject to Energy Trust's per-site, per-year limits for electric equipment incentives.

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HVAC AND WATER HEATING *continued*

EQUIPMENT	REQUIREMENTS	INCENTIVE PER UNIT	QUANTITY	INCENTIVE TOTAL	INSTALLED COST
Commercial Tankless Water Heater < 200 kBtu/h input	<ul style="list-style-type: none"> Gas-condensing units must function as central source for domestic hot water (DHW) heating Uniform Energy Factor (UEF) ≥ 0.93 Input of < 200 kBtu/h per water heater Additional hot water storage tanks cannot be added Only for coin-operated laundries, restaurants and cafeterias; and gym/fitness and aquatic centers Installed equipment must be on the AHRI certified product list Is there an existing water storage tank attached? <input type="radio"/> No <input type="radio"/> Yes If yes, what is the capacity? _____ 	\$165 each			
Commercial Tankless Water Heater/Boiler ≥ 200 kBtu/h input	<ul style="list-style-type: none"> Gas-condensing domestic hot water (DHW), not used for space heating Integral tank volume < 10 gallons Minimum 92% thermal efficiency Input of ≥ 200 kBtu/h per water heater All building types eligible excluding offices < 5,500 sq ft and commercial gyms without shower facilities 	\$1 per kBtu/h input			
Commercial Condensing HVAC Boiler	<ul style="list-style-type: none"> Minimum 94% efficiency (either AFUE or thermal efficiency) Redundant, lagging or backup boilers do not qualify Boilers used for DHW or pool heating do not qualify Boilers, also known as "heat adders", serving the water loops in water-source heat pump systems do not qualify Boiler system design return temperature must be appropriate to condensing functionality Cannot be combined with the Modulating Boiler Burner measure 	\$3.25 per kBtu/h input			
Modulating Boiler Burner	<ul style="list-style-type: none"> Installed as a retrofit on a natural gas-fired boiler that is used for space heating Boilers used for process heating, DHW or pool heat are not eligible 5-to-1 turndown ratio or higher Replacement of a dual stage burner or an on-off burner Cannot be combined with the Commercial Condensing HVAC Boiler measure 	\$5 per kBtu/h of burner rated capacity			
Hydronic Heating Circulator Pumps †	<ul style="list-style-type: none"> Used in hydronic heating application Limited to in-line circulators with horizontal motors Pump motors must be ECM, not induction Site receives electricity from Pacific Power 				
	Single Speed ECM				
	< 3/4 HP	\$100 each			
	≥ 3/4 HP to < 2 HP	\$200 each			
	≥ 2 HP	\$300 each			
	Variable Speed ECM				
	< 3/4 HP	\$150 each			
	≥ 3/4 HP to < 2 HP	\$400 each			
≥ 2 HP	\$750 each				

† This measure may be subject to Energy Trust's per-site, per-year limits for electric equipment incentives.

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HVAC AND WATER HEATING *continued*

EQUIPMENT	REQUIREMENTS	INCENTIVE PER UNIT	QUANTITY	INCENTIVE TOTAL	INSTALLED COST
Commercial Air-Source Heat Pump - Retrofit †	<ul style="list-style-type: none"> Conditioned space served by heat pump(s) must be of office, retail or restaurant building types and together total < 10,000 sq ft Conditioned space served may be part of a larger building, but the space served must also be enclosed and not open to other conditioned spaces Existing electric resistance equipment must be functional and used as the primary heating source Decommissioning of electric resistance system to be documented and submitted by the installation contractor Baseboard resistance heaters, cadet-style wall heaters, forced air electric furnaces and plug-in oil radiant heaters are acceptable baseline system types Split heat pumps and packaged heat pumps are eligible Heat pump must be AHRI rated with SEER >20 and HSPF >11 Did the space served have existing cooling capabilities? <input type="radio"/> No <input type="radio"/> Yes 	\$500 per ton			
Commercial Air-Source Heat Pump - New or Replacement †	<ul style="list-style-type: none"> Conditioned space served by heat pump(s) must be of office, retail or restaurant building types and together total < 10,000 sq ft Conditioned space served may be part of a larger building, but the space served must also be enclosed and not open to other conditioned spaces Heat pump replaces a non-functioning primary heating system, replaces a primary heating system that is not electric resistance heating, or is an added system to the building Split heat pumps and packaged heat pumps are eligible Heat pump must be AHRI rated with SEER >20 and HSPF >11 	\$150 per ton			
Commercial Heat Pump Water Heater (HPWH) †	<ul style="list-style-type: none"> Tank size ≥ 40 and ≤ 120 gallons HPWH meets minimum efficiency specifications outlined in the NEEA Advanced Water Heater Specification⁷ Installed according to manufacturer's recommendations Must have a back-up resistance heating element Water heating provided by a participating utility 				
	Ducted HPWH	\$500 each			
	Non-ducted HPWH	\$500 each			

⁷ NEEA Advanced Water Heater Specification Version 7.0: <https://neea.org/img/documents/Advanced-Water-Heating-Specification.pdf>; NEEA qualified product list <https://neea.org/img/documents/qualified-products-list.pdf>

† This measure may be subject to Energy Trust's per-site, per-year limits for electric equipment incentives, per-site per-year.

TOTALS FOR HVAC AND WATER HEATING	TOTAL INCENTIVES	TOTAL INSTALLED COST

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INSULATION

EQUIPMENT	REQUIREMENTS			INCENTIVE PER UNIT	QUANTITY	INCENTIVE TOTAL	INSTALLED COST
Attic Insulation, R-0 to R-25	<ul style="list-style-type: none"> No existing insulation, unless existing is damaged or missing Damaged or missing insulation must be prequalified and documented by the installation contractor Insulate to at least R-25 efficiency rating 						
	Building Heating Fuel	Pacific Power	Participating Gas Utility				
	Heat Pump*	Yes	N/A	\$0.60 per sq ft			
	Electric resistance*	Yes	N/A	\$0.60 per sq ft			
	Gas**	Yes	Yes	\$0.60 per sq ft			
	Gas	No	Yes	\$0.60 per sq ft			
	Gas or Other	Yes	No	\$0.60 per sq ft			
	<p>* Incentives for sites served by Pacific Power with electric heat only are limited per site, per year to a maximum of \$6,000</p> <p>** Incentives for sites served by Pacific Power and heated with gas from a participating gas utility are limited per site, per year to a maximum of \$6,000</p>						
Roof Insulation, R-0 to R-15	<ul style="list-style-type: none"> No existing insulation, unless existing is damaged or missing Damaged or missing insulation must be prequalified and documented by the installation contractor Insulate to at least R-15 efficiency rating 						
	Building Heating Fuel	Pacific Power	Participating Gas Utility				
	Heat Pump*	Yes	N/A	\$0.50 per sq ft			
	Electric resistance*	Yes	N/A	\$0.50 per sq ft			
	Gas**	Yes	Yes	\$0.50 per sq ft			
	Gas	No	Yes	\$0.50 per sq ft			
	Gas or Other	Yes	No	\$0.50 per sq ft			
	<p>* Incentives for sites served by Pacific Power with electric heat only are limited per site, per year to a maximum of \$6,000</p> <p>** Incentives for sites served by Pacific Power and heated with gas from a participating gas utility are limited per site, per year to a maximum of \$6,000</p>						

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INSULATION *continued*

EQUIPMENT	REQUIREMENTS			INCENTIVE PER UNIT	QUANTITY	INCENTIVE TOTAL	INSTALLED COST
Roof Insulation, R-0 to R-30	<ul style="list-style-type: none"> No existing insulation, unless existing is damaged or missing Damaged or missing insulation must be prequalified and documented by the installation contractor Insulate to at least R-30 efficiency rating 						
	Building Heating Fuel	Pacific Power	Participating Gas Utility				
	Heat Pump*	Yes	N/A	\$1.00 per sq ft			
	Electric resistance*	Yes	N/A	\$1.00 per sq ft			
	Gas**	Yes	Yes	\$1.00 per sq ft			
	Gas	No	Yes	\$1.00 per sq ft			
	Gas or Other	Yes	No	\$1.00 per sq ft			
<p>* Incentives for sites served by Pacific Power with electric heat only are limited per site, per year to a maximum of \$6,000</p> <p>** Incentives for sites served by Pacific Power and heated by gas with participating gas service are limited per site, per year to a maximum of \$6,000</p>							
Roof Insulation, R-5 to R-30	<ul style="list-style-type: none"> Existing insulation is R-5 or less Insulate to at least R-30 efficiency rating 						
	Building Heating Fuel	Pacific Power	Participating Gas Utility				
	Heat Pump*	Yes	N/A	\$1.00 per sq ft			
	Electric resistance*	Yes	N/A	\$1.00 per sq ft			
	Gas**	Yes	Yes	\$1.00 per sq ft			
	Gas	No	Yes	\$1.00 per sq ft			
	Gas or Other	Yes	No	\$1.00 per sq ft			
<p>* Incentives for sites served by Pacific Power with electric heat only are limited per site, per year to a maximum of \$6,000</p> <p>** Incentives for sites served by Pacific Power and heated with gas from a participating gas utility are limited per site, per year to a maximum of \$6,000</p>							

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INSULATION *continued*

EQUIPMENT	REQUIREMENTS	INCENTIVE PER UNIT	QUANTITY	INCENTIVE TOTAL	INSTALLED COST																		
Wall Insulation, R-0 to R-20	<ul style="list-style-type: none"> No existing insulation Insulate to at least R-20 efficiency rating 																						
	<table border="1"> <thead> <tr> <th>Building Heating Fuel</th> <th>Pacific Power</th> <th>Participating Gas Utility</th> </tr> </thead> <tbody> <tr> <td>Heat Pump*</td> <td>Yes</td> <td>N/A</td> </tr> <tr> <td>Electric resistance*</td> <td>Yes</td> <td>N/A</td> </tr> <tr> <td>Gas**</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Gas</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>Gas or Other</td> <td>Yes</td> <td>No</td> </tr> </tbody> </table>	Building Heating Fuel	Pacific Power	Participating Gas Utility	Heat Pump*	Yes	N/A	Electric resistance*	Yes	N/A	Gas**	Yes	Yes	Gas	No	Yes	Gas or Other	Yes	No	\$0.60 per sq ft			
	Building Heating Fuel	Pacific Power	Participating Gas Utility																				
	Heat Pump*	Yes	N/A																				
	Electric resistance*	Yes	N/A																				
	Gas**	Yes	Yes																				
	Gas	No	Yes																				
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<p>* Incentives for sites served by Pacific Power with electric heat only are limited per site, per year to a maximum of \$6,000</p> <p>** Incentives for sites served by Pacific Power and heated with gas from a participating gas utility are limited per site, per year to a maximum of \$6,000</p>																							
Pipe Insulation	<ul style="list-style-type: none"> No existing insulation Jacketing that provides an appropriate level of protection for the insulation under the given environmental conditions to maintain the life of the insulation. This will commonly be All Service Jacketing (ASJ) or PVC in indoor applications and aluminum or stainless steel jacketing for outdoor projects. Pipe diameter ≤ 1.5" will insulate to at least 1.5" thickness Pipe diameter > 1.5" will insulate to at least 2" thickness Piping must be part of a system using natural gas provided by a participating utility 																						
	Piping serving domestic hot water	\$4.00 per linear ft																					
	Piping serving medium pressure steam (15-200 psig)	\$12.00 per linear ft																					
	Piping serving heating hot water	\$4.00 per linear ft																					
	Piping serving low pressure steam (< 15 psig)	\$8.00 per linear ft																					
TOTALS FOR INSULATION				TOTAL INCENTIVES	TOTAL INSTALLED COST																		

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SERVICE SHOPS AND WAREHOUSES

EQUIPMENT	REQUIREMENTS	INCENTIVE PER UNIT	QUANTITY	INCENTIVE TOTAL	INSTALLED COST
Inverter-Driven Welder †	<ul style="list-style-type: none"> Replacing existing functioning transformer driven welders Run time of at least 2,000 hours/year (including standby time) Maximum of 25 welders replaced or purchased per site (if 26 welders or more in a single project, please contact Energy Trust) Rated to at least 210 Amps and at least 40% duty cycle Welders for residential/hobbyist use are not eligible 	\$700 each			
Forklift Battery Charger †	<ul style="list-style-type: none"> High-frequency charger with a conversion efficiency of ≥ 89% Maximum of 50 chargers replaced per site (if 51 chargers or more in a single project please contact Energy Trust) Each charger replaces at least one existing SCR or ferroresonant charger 	\$600 each			

† This measure may be subject to Energy Trust's per-site, per-year limits for electric equipment incentives.

TOTALS FOR SERVICE SHOPS AND WAREHOUSES	TOTAL INCENTIVES	TOTAL INSTALLED COST