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 Decent Energy, Inc. and  
 Innovative Building  
 Energy Controls, LLC (IBEC)

Efficiency Alternatives - Commercial/Industrial HVAC Burnout Replacement or New Construction

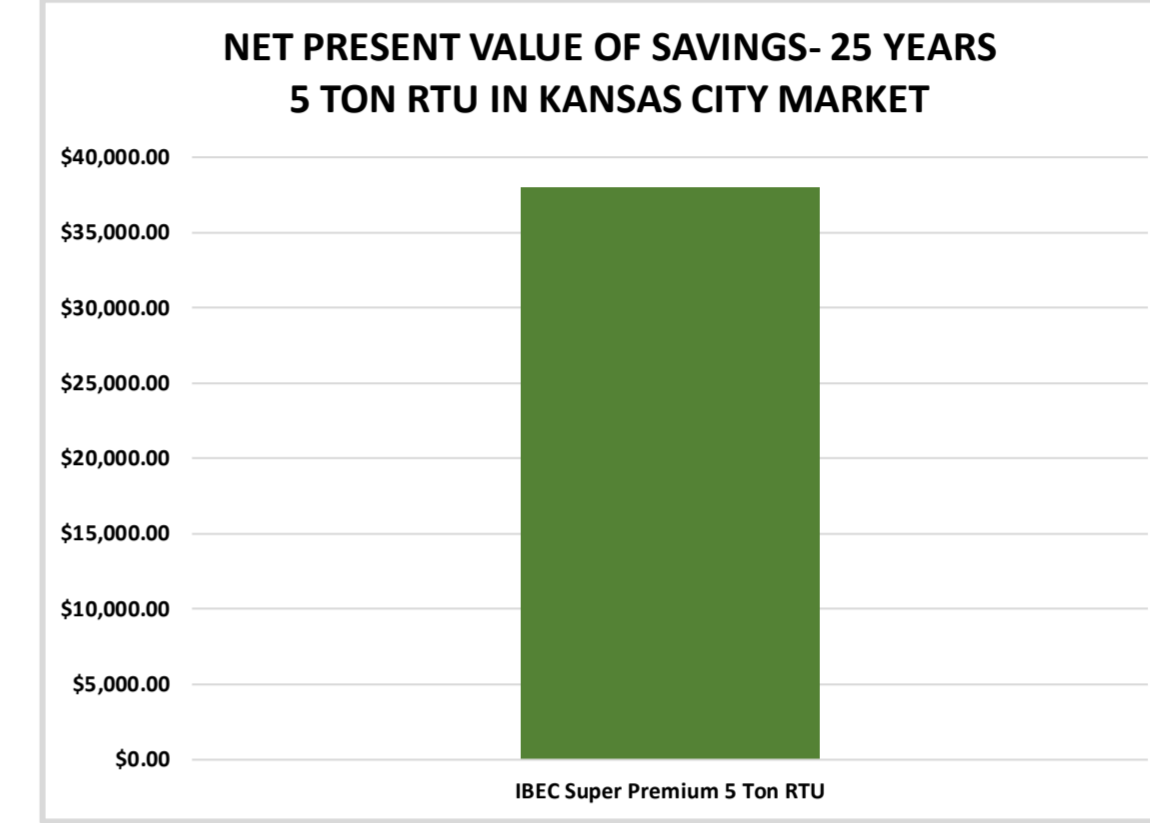
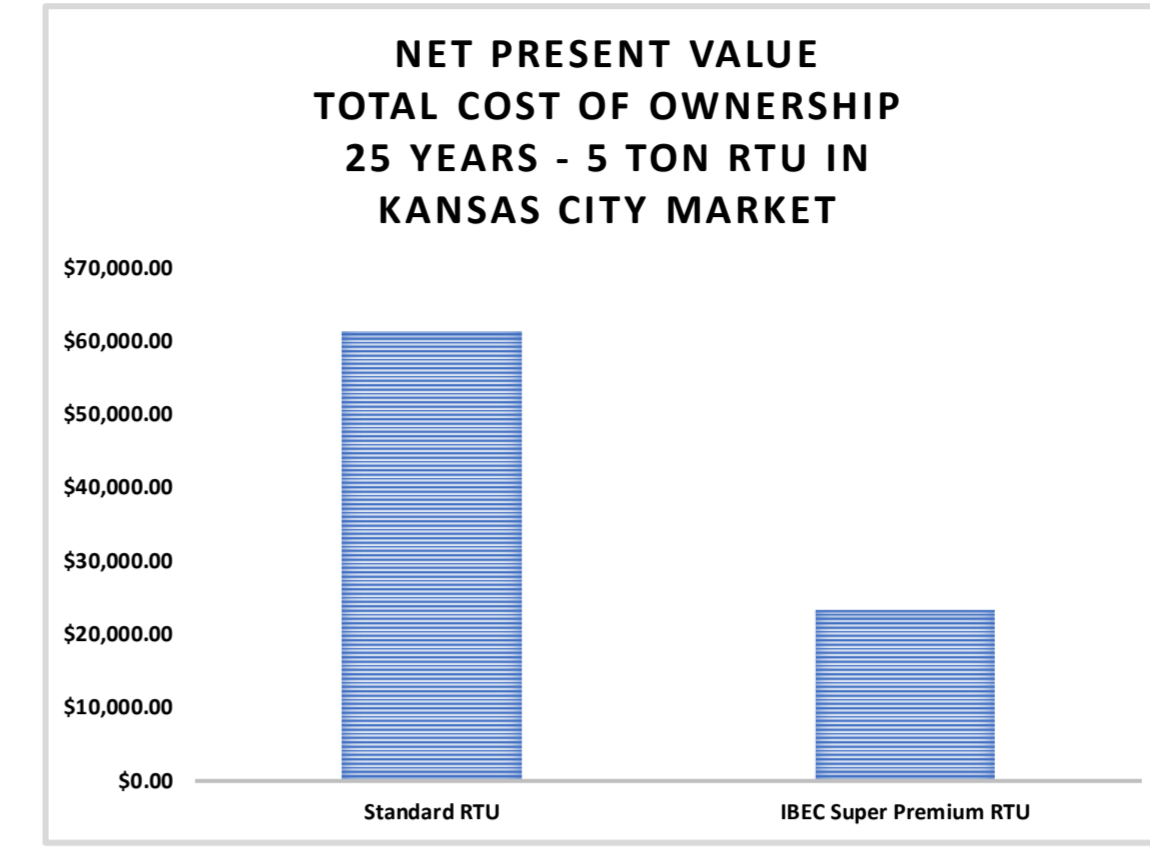
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<b>Old Unit - If Applicable</b>		<b>New Unit - Standard Option</b>		Inflation Rate/Discount Rate	5 (per cent)
Capacity	5 Tons	Capacity	5 Tons	Fuel Price Escalation per Year	2.5 (per cent)
Efficiency	10.3 EER	Efficiency	16 - 19 EER	Marginal Tax Rate	28 (per cent)
Number	1 Units	Number	1 Units		
Electric per kWh	\$0.13	Gas per Therm/CCF		NPV Savings - TCO	\$38,012.59
Rebate		Rebate			

Alternative A- Standard Efficiency

Alternative B - IBEC Super Premium RTU  
 (Assuming Manufacturer Direct Relationship)

Installed Price	6500	8200
Section 179 Deduction (Cash Value)	1820	2296
Utility Rebate (UR) (Cash Value)	0	0
Adjusted Installed Price	4680	5904
Incremental Installed Price		1224
NPV - Total Installed Price, Utility, Repair, Maintenance & Replacement Expense 25 Years	\$61,399.56	\$23,386.97



UTILITY EXPENSE DETAIL

Year	Utility Expense In NPV with Fuel Escalation Adjustment	Utility Expense In NPV with Fuel Escalation Adjustment	Utility Expense Savings (NPV)
Year 1	2,263.00	948.00	1,315.00
Year 2	2,203.60	923.12	1,280.48
Year 3	2,145.75	898.88	1,246.87
Year 4	2,089.43	875.20	1,214.14
Year 5	2,034.58	852.31	1,182.27
Year 6	1,981.17	829.94	1,151.23
Year 7	1,929.17	808.15	1,121.01
Year 8	1,878.52	786.94	1,091.59
Year 9	1,829.21	766.28	1,062.93
Year 10	1,781.20	746.17	1,035.03
Year 11	1,734.44	726.58	1,007.86
Year 12	1,688.91	707.53	981.40
Year 13	1,644.58	688.93	955.64
Year 14	1,601.41	670.85	930.56
Year 15	1,559.37	653.24	906.13
Year 16	1,518.44	636.09	882.34
Year 17	1,478.58	619.40	859.18
Year 18	1,439.76	603.14	836.63
Year 19	1,401.97	587.30	814.67
Year 20	1,365.17	571.89	793.28
Year 21	1,329.33	556.88	772.46
Year 22	1,294.44	542.26	752.18
Year 23	1,260.46	528.02	732.44
Year 24	1,227.37	514.16	713.21
Year 25	1,195.15	500.67	694.49
<b>Total</b>	<b>\$41,875.00</b>	<b>\$17,541.98</b>	<b>\$24,333.02</b>

REPAIR, MAINTENANCE, REPLACEMENT AND WARRANTY EXPENSE DETAIL

Year	Actual Repair & Maint Expense	NPV Repair & Maint Expense	Actual Repair & Maint Expense	NPV Repair & Maint Expense
Year 1	186	Belts (2)	2050	Extended Warranty Expense Assumption
Year 2	186	Belts (2)		
Year 3	186	Belts (2)		
Year 4	186	Belts (2)		
Year 5	4331	Belts (2), IDF & Condenser Fan Motors & Capacitors replaced	145	Capacitors replaced
Year 6	186	Belts (2)		
Year 7	2186	Belts (2), Stage 1 Compressor replaced		
Year 8	186	Belts (2)		
Year 9	186	Belts (2)		
Year 10	7831	Belts (2), IDF & Condenser Fan Motors, Capacitors & Evaporator Coil replaced	2145	Condenser Motor and Capacitors replaced
Year 11	186	Belts (2)		
Year 12	186	Belts (2)		
Year 13	186	Belts (2)		
Year 14	186	Belts (2)		
Year 15	6500	Replacement RTU Purchase - Stage 2 Compressor dead	145	Capacitors replaced
Year 16	186	Belts (2)		
Year 17	186	Belts (2)		
Year 18	186	Belts (2)		
Year 19	186	Belts (2)		
Year 20	4331	Belts (2), IDF & Condenser Fan Motors & Capacitors replaced	2145	Condenser Motor and Capacitors replaced
Year 21	186	Belts (2)		
Year 22	2186	Belts (2), Stage 1 Compressor replaced		
Year 23	186	Belts (2)		
Year 24	186	Belts (2)		
Year 25	7831	Belts (2), IDF & Condenser Fan Motors, Capacitors & Evaporator replaced	145	Capacitors replaced
<b>Total</b>	<b>38544</b>	<b>\$19,524.56</b>	<b>6775</b>	<b>\$5,844.99</b>

Assumptions

Low to mid end parts and labor pricing for metropolitan Kansas City market  
 Component failure of non-IBEC units consistent with field experience  
 Utility expense and expense reductions estimated using a separate calculator created for and maintained by BES-TECH, IBEC's VRE/VFD controller component manufacturer  
 Failure of IDF, Condenser fan, & Evaporator coil in non-IBEC units typically occurs in years 5 through 7 and may or may not coincide as modeled  
 Belt change-outs on IDF - \$18 parts, plus 1 hour labor at \$75/hr for a total of \$93 per change-out  
 Capacitor change-outs \$60-80 parts, plus 1 hour labor @ \$75 per hr for a total of \$145 per typical change-out  
 IDF motor and Condensing fan motors changeout each at \$2000 for a 5 ton unit, part and labor  
 Stage 1 compressor change-out - \$2000 to \$2300 parts and labor typical for a 5 ton unit  
 Evaporator coil replacement - \$3500 parts and labor typical  
 No cracked brackets requiring welding  
 Employed staff rather than mechanical contractor handles routine coil cleaning - eg. Cottonwood debris  
 Arc suppression included in the IBEC Super Premium units results in double the motor life for the condenser fan  
 Shipping and insurance at buyer's expense  
 Assumption that extended warranty on IBEC units are purchased at estimated expense  
 Purchase and sale in keeping with IBEC terms and conditions