



September 23, 2024

Natalie Harvill  
Director of Facilities  
Lubbock County  
904 Broadway Ave  
Lubbock, TX 79401

Dear Natalie Harvill:

Thank you for assisting Johnson Controls in our effort to qualify the energy efficient systems installed at the combined facilities of Lubbock County for the IRS §179D deduction.

During the passage of the Energy Policy Act of 2005, which is the basis of §179D, Congress wanted to give incentives to designers so that they would continually push the energy savings envelope when designing new systems for publicly owned buildings.

As with so many of these government programs there are a few forms and criteria that must be fulfilled in order to qualify a project for the deduction. One of these forms is an allocation letter that the designer must obtain from a representative of the publicly owned facility. Attached is a copy of this form for the Lubbock County Phase 2 PC project.

We would greatly appreciate it if you would sign this form and return it to me so that we can engage an outside 3<sup>rd</sup> party to review our energy efficient design and calculations in order to determine the amount of the deduction. We will keep you informed of any site visit (which we will be present for) that is necessary to confirm that the energy efficient systems are in place and operational once the project is completed. This site visit will not place any burden on your staff as it is only a quick walk-thru to confirm the installed products.

Thanks again for your help in this matter. Please contact me with any further questions or concerns.

Best regards,

*Bram Neelagaru*

Bram Neelagaru, PE, CEM, LEED AP  
Sr. Energy Solutions Performance Specialist  
Johnson Controls

**Designer §179D Tax Deduction**  
**Public Building Allocation Letter Form**

| <b>Public Building Authorized Representative Information</b> |                                     |
|--|-------------------------------------|
| Agency:  | Lubbock County                      |
| Rep Name:  | Natalie Harvill                     |
| Address:   | 904 Broadway Ave, Lubbock, TX 79401 |
| Telephone:   | 806-775-1009                        |

| <b>Designer Authorized Representative Information</b> |  |
|---|--|
| Company:  | Johnson Controls, Inc.                                 |
| Rep Name:   | Bram Neelagaru   |
| Address:  | 1350 Northmeadow Parkway, Suite 100, Roswell, GA 30076 |
| Telephone:  | 678-315-3185   |
| JCI Contract #  | 1PYL0020   |

| <b>Public Building Information</b>   |  |
|--|--|
| Names and Addresses of publicly owned building(s) where property was installed:  | See attachment for the list of buildings below |
| Cost of Property:  | \$ 9,710,452                                   |
| Date property was/will be placed into service:   | November 30, 2023                              |
| Amount of §179D deduction allocated to <b>Lighting/HVAC/Building Envelope Designer</b> :   | 100% of qualifying deduction                   |
| The maximum amount of the §179D deduction to be allocated to the designer is the amount of the costs incurred by the owner of the government-owned building to place the energy efficient commercial building property into service or the amount calculated above, whichever is less. |  |

| <b>Designer Signature</b>                           |                       |
|---|-----------------------|
| Signature of authorized representative of Designer: | <i>Bram Neelagaru</i> |
| Print Name:   | Bram Neelagaru        |

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

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**Authorized Representative of Public Building**

Date

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**Print Name**

| Buildings                            | Address                                    | Sq. Ft.          |
|--------------------------------------|--|------------------|
| 916 Main St. (County Office Bldg)    | 916 Main Street, Lubbock, TX 79401         | 225,650          |
| County Courthouse                    | 901 Broadway Street, Lubbock, TX 79401     | 129,656          |
| Jury Pool Building                   | 1302 Crickets Avenue, Lubbock, TX 79401    | 21,731           |
| Juvenile Justice Center              | 2024 North Akron Avenue, Lubbock, TX 79401 | 52,743           |
| Record Storage Warehouse             | 1428 1-27 Frontage Rd, Lubbock, TX 79401   | 15,290           |
| Community Corrections Facility (CRT) | 3501 N Holly Avenue, Lubbock, TX 79401     | 41,653           |
| Facilities Maintenance               | 915 Buddy Holly Avenue, Lubbock, TX 79401  | 10,000           |
| Adult Probation Office               | 701 Main Street, Lubbock, TX 79401         | 14,551           |
| Law Enforcement Center/Annex         | 712 Broadway Street, Lubbock, TX 79401     | 143,000          |
| Detention Center                     | 3502 N Holly Avenue, Lubbock, TX 79401     | 576,986          |
| Central Plant                        | 800 Broadway Street, Lubbock, TX 79401     | 2,500            |
|                                      | <b>Total Area (ft2)</b>                    | <b>1,233,760</b> |