



June 20, 2011

Via E-Mail: [bburke@co.collin.tx.us](mailto:bburke@co.collin.tx.us)

Mr. Bill Burke  
Director of Construction and Planning  
Collin County  
4600 Community Avenue  
McKinney, Texas 75071

Re: Collin County Justice Center  
Federal Tax 179 Energy Tax Deduction

Dear Mr. Burke:

Pursuant to our telephone conversation last week, this letter is to more formally explain our request with respect to the Energy Efficient Commercial Building Tax Deduction, created by the Energy Policy Act of 2005.

Since government owners don't pay Federal Income Tax, IRS Notice 2008-40 provides that the Owner may assign that deduction. If that deduction has not been assigned, Hunt Construction Group (Hunt), as the General Contractor, can pursue the deduction.

If the County is in agreement, Hunt will provide a letter prepared by a third-party certifier (licensed engineer in jurisdiction where building is located) that will advise you how much the deduction is and the basis of calculation. The certifier will first conduct a physical inspection of the building to ensure that what was designed is actually installed, which usually takes no more than one-half to one day. The County only needs to execute the assignment letter after the certifier completes the inspection.

We are confident the Collin County Justice Center project represents an excellent example of energy efficient lighting, building envelopes, and HVAC system installations.

Please feel free to contact me if you have any questions. We look forward to your approval so we can mobilize the third-party certifier and coordinate the date with you.

Sincerely,

A handwritten signature in black ink that reads 'Jack E. Sovern'.

**JACK E. SOVERN, LEED® AP**  
Vice President

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