

From: [Delayna Bure](#)
To: [Daniel Lubeley](#)
Subject: RE: [External] 179D Request - Quandel Enterprises, Inc.
Date: Tuesday, April 20, 2021 11:42:29 AM
Attachments: [Quandel Enterprises - Howard County Public School System - Updated.pdf](#)

Dan – please see attached. Thank you!

Respectfully,

Delayna Bure
GOVERNMENT RELATIONS SPECIALIST

alliantgroup

3009 Post Oak Boulevard, Suite 2000
Houston, TX 77056

Office: 713-513-8113

[REDACTED]

Email: Delayna.Bure@alliantgroup.com
www.alliantgroup.com

From: Daniel Lubeley <Daniel_Lubeley@hcpss.org>
Sent: Tuesday, April 20, 2021 10:20 AM
To: Delayna Bure <Delayna.Bure@alliantgroup.com>
Subject: [EXTERNAL] Re: [External] 179D Request - Quandel Enterprises, Inc.

Note: This email originated outside of our organization. Be cautious with links or attachments that you were not expecting.

Morning Ms. Bure,

I looked into the 179D requests and believe that TCA Architects has already filed for the 179D on New Hanover Hills ES project and GWWO Architects has already filed for the 179D for the renovation and addition project at Swansfield ES. I do not recall what allocation percentage they filed for but would presume it was the 100% as you have indicated.

I presume the previous attachment will need to be updated prior to signing.

Dan Lubeley
Howard County Public School System
Capital Planning and Construction
Daniel_Lubeley@hcpss.org

410.313.8203 (p) [REDACTED]

*Learner*Achiever*Developer*Relator*Responsibility*

From: Delayna Bure <Delayna.Bure@alliantgroup.com>
Sent: Thursday, April 15, 2021 3:03 PM

To: Daniel Lubeley <Daniel_Lubeley@hcpss.org>

Subject: [External] 179D Request - Quandel Enterprises, Inc.

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Hi Dan,

Thank you for your time on the phone this afternoon. As we discussed, I am contacting you on behalf of my client, **Quandel Enterprises**, to confirm their work on the following properties:

- **Hanover Hills ES**
- **Pointers Run ES**
- **Swansfield ES**

Our firm, **alliantgroup**, is working with **Quandel Enterprises** to help qualify their projects for a particular federal program (Section 179D) available to them based on their contribution to the construction/renovation on government owned buildings. Before our firm can proceed on their behalf, tax code requires an allocation letter (attached) passing this deduction along to the eligible party that contributed to the HVAC, Lighting, or Building Envelope.

I will touch base with you early next week if I have not seen this returned. In the meantime, if you need additional information, please give me a call. Thank you again for your help!

Respectfully,

Delayna Bure

GOVERNMENT RELATIONS SPECIALIST

alliantgroup

3009 Post Oak Boulevard, Suite 2000

Houston, TX 77056

Office: 713-513-8113

Email: Delayna.Bure@alliantgroup.com

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SECTION 179D ENERGY EFFICIENT COMMERCIAL BUILDINGS DEDUCTION **ALLOCATION FORM**

As part of the Energy Policy Act of 2005, Congress enacted Section 179D of the Internal Revenue Code to encourage the design and construction of energy efficient buildings. Per IRC §179D(d)(4) and Notice 2008-40, building owners of energy efficient commercial buildings may take a deduction arising from the installation of energy efficient commercial building property as part of the interior lighting, HVAC and hot water systems, or building envelope systems. If the building owner is a government entity, they may allocate the deduction to a designer of the energy efficient commercial building property. A review of all energy efficient systems in the allocated building(s) will be performed on behalf of the building owner. If allocable deductions are identified, they will be allocated to the eligible designers as identified below.

Quandel Enterprises, Inc. & Subsidiaries created technical specifications for the installation of the energy efficient commercial building property which resulted in reduced energy consumption and is eligible to be allocated the 179D Energy Efficient Commercial Building Deduction. Specifically, *Quandel Enterprises, Inc. & Subsidiaries* provided input into the creation of technical specifications through the following:

As the Construction Manager, *Quandel Enterprises, Inc. & Subsidiaries* entered the project before the design team. *Quandel Enterprises, Inc. & Subsidiaries* conducted both design and constructability reviews to ensure that budget and schedule were being met while fulfilling the requirements of the original design. This included value engineering to assist in the selection of all equipment, including the envelope, mechanical and lighting systems.



The role of the allocating government entity is to confirm the scope of work performed and related information provided herein as eligible to pursue for the IRC §179D deduction by the taxpayer seeking the allocation, and not for determining if in fact the commercial building property is energy efficient.

Howard County Public School System hereby allocates *Quandel Enterprises, Inc. & Subsidiaries* the Section 179D deduction for the properties described below:

Howard County Public School System Building Information				
Property Name	Property Address	Placed in Service	Cost of Property	Allocation Percentage
Pointers Run Elementary School	6600 S. Trotter Rd. Clarksville, MD 21029	January 2021	\$1,000,000	100%

Following a third-party certification by a licensed professional engineer or contractor in the jurisdiction of the building, *Howard County Public School System* will be provided with a summary analysis detailing the energy-saving improvements and the final Section 179D deduction amount.

The authorized owner representative is not responsible for certification of the energy efficient commercial building property. The taxpayer receiving the allocation is solely responsible for obtaining the required certification and onsite verification and for ensuring their accuracy and substance.



Howard County Public School System Representative Information

Representative Name:	
Government Entity Name:	Howard County Public School System
Title:	
Mailing Address:	
Telephone Number:	
E-mail:	

Quandel Enterprises, Inc. & Subsidiaries Representative Information


Representative Name:	
Eligible Taxpayer Entity Name:	Quandel Enterprises, Inc. & Subsidiaries
Title:	
Address:	
Telephone Number:	
Representative E-mail:	

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.

AGREED TO AND ACCEPTED:

Signature (Howard County Public School System Representative)

Date


Digitally signed by Tom Gnau
DN: C=US,
E=tnau@quandel.com,
CN=Tom Gnau
Date: 2021.03.08
11:42:18-05'00'

Signature (Quandel Enterprises, Inc. & Subsidiaries Representative)

3/8/21

Date

From: [Delayna Bure](#)
To: [Daniel Lubeley](#)
Subject: RE: [External] 179D Request - Quandel Enterprises, Inc.
Date: Tuesday, April 20, 2021 11:30:43 AM

Good morning!

Thank you for letting me know. I will make the necessary revisions and get that back to you.

Respectfully,

Delayna Bure
GOVERNMENT RELATIONS SPECIALIST
alliantgroup
3009 Post Oak Boulevard, Suite 2000
Houston, TX 77056
Office: 713-513-8113
[REDACTED]
Email: Delayna.Bure@alliantgroup.com
www.alliantgroup.com

From: Daniel Lubeley <Daniel_Lubeley@hcpss.org>
Sent: Tuesday, April 20, 2021 10:20 AM
To: Delayna Bure <Delayna.Bure@alliantgroup.com>
Subject: [EXTERNAL] Re: [External] 179D Request - Quandel Enterprises, Inc.

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Morning Ms. Bure,

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I presume the previous attachment will need to be updated prior to signing.

Dan Lubeley
Howard County Public School System
Capital Planning and Construction
Daniel_Lubeley@hcpss.org
410.313.8203 (p) [REDACTED]
*Learner*Achiever*Developer*Relator*Responsibility*

From: Delayna Bure <Delayna.Bure@alliantgroup.com>
Sent: Thursday, April 15, 2021 3:03 PM
To: Daniel Lubeley <Daniel.Lubeley@hcpss.org>
Subject: [External] 179D Request - Quandel Enterprises, Inc.

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- **Swansfield ES**

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I will touch base with you early next week if I have not seen this returned. In the meantime, if you need additional information, please give me a call. Thank you again for your help!

Respectfully,

Delayna Bure
GOVERNMENT RELATIONS SPECIALIST

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Houston, TX 77056

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From: [Delayna Bure](#)
To: [Daniel Lubeley](#)
Subject: [External] RE: 179D Request - Quandel Enterprises, Inc.
Date: Tuesday, April 20, 2021 10:50:33 AM
Attachments: [Quandel Enterprises - Howard County Public School System.pdf](#)

! CAUTION: This email originated from outside of HCPSS. Do not click links or open attachments, unless you recognize the sender and know the content is safe.

Hi Dan,

Good morning! Just wanted to check in with you today on this as I haven't seen it come back through my inbox yet. Did you have any questions for me regarding the attached form? If not, would you be able to sign and return this to me by end of day today?

Certainly, if you need anything additional from me on this please do not hesitate to let me know!
Thanks again for the help!

Respectfully,

Delayna Bure
GOVERNMENT RELATIONS SPECIALIST
alliantgroup
3009 Post Oak Boulevard, Suite 2000
Houston, TX 77056
Office: 713-513-8113

Email: Delayna.Bure@alliantgroup.com
www.alliantgroup.com

From: Delayna Bure
Sent: Thursday, April 15, 2021 2:04 PM
To: 'daniel_lubeley@hcpss.org' <daniel_lubeley@hcpss.org>
Subject: 179D Request - Quandel Enterprises, Inc.

Hi Dan,

Thank you for your time on the phone this afternoon. As we discussed, I am contacting you on behalf of my client, **Quandel Enterprises**, to confirm their work on the following properties:

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- **Pointers Run ES**
- **Swansfield ES**

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party that contributed to the HVAC, Lighting, or Building Envelope.

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Respectfully,

Delayna Bure

GOVERNMENT RELATIONS SPECIALIST

alliantgroup

3009 Post Oak Boulevard, Suite 2000

Houston, TX 77056

Office: 713-513-8113

[REDACTED]

Email: Delayna.Bure@alliantgroup.com

www.alliantgroup.com

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The role of the allocating government entity is to confirm the scope of work performed and related information provided herein as eligible to pursue for the IRC §179D deduction by the taxpayer seeking the allocation, and not for determining if in fact the commercial building property is energy efficient.

Howard County Public School System hereby allocates *Quandel Enterprises, Inc. & Subsidiaries* the Section 179D deduction for the properties described below:

Howard County Public School System Building Information				
Property Name	Property Address	Placed in Service	Cost of Property	Allocation Percentage
Hanover Hills Elementary	7030 Banbury Dr. Hanover, MD 21076	August 2018	\$33,800,000	100%
Pointers Run Elementary School	6600 S. Trotter Rd. Clarksville, MD 21029	January 2021	\$1,000,000	100%
Swansfield Elementary School	5610 Cedar Ln. Columbia, MD 21044	December 2017	\$19,500,000	100%

Following a third-party certification by a licensed professional engineer or contractor in the jurisdiction of the building, *Howard County Public School System* will be provided with a summary analysis detailing the energy-saving improvements and the final Section 179D deduction amount.

The authorized owner representative is not responsible for certification of the energy efficient commercial building property. The taxpayer receiving the allocation is solely responsible for obtaining the required certification and onsite verification and for ensuring their accuracy and substance.



Howard County Public School System Representative Information	
Representative Name:	
Government Entity Name:	Howard County Public School System
Title:	
Mailing Address:	
Telephone Number:	
E-mail:	

Quandel Enterprises, Inc. & Subsidiaries Representative Information	
Representative Name:	
Eligible Taxpayer Entity Name:	Quandel Enterprises, Inc. & Subsidiaries
Title:	
Address:	
Telephone Number:	
Representative E-mail:	

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.

AGREED TO AND ACCEPTED:

Signature (Howard County Public School System Representative)

Signature (Quandel Enterprises, Inc. & Subsidiaries Representative)

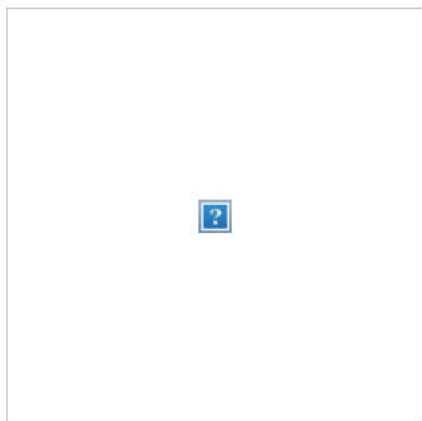
Date

Date

From: [Cherry Bekaert LLP](#)
To: [RafiuMail](#)
Subject: [External] Tax Development Digest
Date: Thursday, November 19, 2020 11:38:33 AM

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Tax Development Digest

Guiding You Forward

Our Digest provides insights on the latest tax updates, COVID-19 specific tax implications and industry thought leadership.

Year-End Planning

Webinar | What's Next? A Post-Election Tax Legislative Outlook

**Thursday, Nov. 19, 2020
2:00 p.m. - 3:00 p.m. ET**

Join our webinar about Tax Planning: Post-Election Legislative Update and learn how proposed tax law changes could impact you and your business.

[Register Now](#)



Webinar | 2020 Tax Planning for Individuals and Families

Tuesday, Dec. 1, 2020

2:00 p.m. - 3:00 p.m. ET

Join Cherry Bekaert's Tax Services professionals to learn how individual taxpayers can take last minute actions to save on taxes and protect family wealth.

[Register Now](#)

Webinar | 2020 Year End Business Tax Planning: for Better or Worse

Thursday, Dec. 3, 2020

2:00 p.m. - 3:00 p.m. ET

Join Cherry Bekaert's Tax Services professionals for a webinar as they discuss ways your business can take advantage of tax strategies to save on taxes.

[Register Now](#)





Brochure | 2020 Planning Checklist for Individuals

As you approach year-end tax planning for yourself and your family, we highlight techniques to defer income, accelerate deductions, and unique considerations for 2020.

[Learn More](#)

Article | Election Results and Year End Tax Planning

Learn how the Presidential election results may impact your year-end tax planning and how we can help you develop a strategy to optimize your tax position.

[Learn More](#)



More Upcoming Webinars

Use of SBA Mentor-Protégé & Joint Ventures Programs

Thursday, Nov 19, 2020

12:00 p.m. - 1:00 p.m. ET

Join us for a webinar to explore SBA Mentor-Protégé Programs for government contractors and key ingredients to successful Joint Ventures for both parties.





[Register Now](#)

**Year-end Real Estate &
Construction Conference**

**Tuesday, Dec. 1, 2020 -
Friday, Dec. 4, 2020**

Join us as we discuss a variety of hot topics tailored to the real estate and construction industry. We'll take one hour each day over the course of four days to offer participating attendees up to four hours of CPE.



Dec 1: Leverage Analytics in Real Estate and Construction

[Learn More & Register](#)

Dec 2: How the Deal was Made: A Case Study on Judson Mill

[Learn More & Register](#)

Dec 3: Distressed Real Estate Post COVID-19

[Learn More & Register](#)

Dec 4: Year-End Planning for Real Estate & Construction

[Learn More & Register](#)



A&E Firms Webinar: Tax Planning – Leveraging the 179D Energy Tax Deduction and R&D Tax Credit

Wednesday, Dec 2, 2020

12:00 p.m. - 1:00 p.m. ET

Join our Tax Planning Webinar for Architectural & Engineering firms & learn how you can take advantage of the 179D Energy Tax Deduction and R&D Tax Credit.

[Register Now](#)

Federal Guidance

Due Date for Reporting Health Care Coverage to Individuals Extended

The IRS extended the due date for reporting health care coverage to individuals (Form 1095-B). Cherry Bekaert is here to explain the reporting rules to you.

[Learn More](#)



Warning of New COVID-19 related Text Scam

Be aware of a new COVID-19 related text scam created by thieves to trick people into disclosing bank account



information to receive Economic Impact Payment.

[Learn More](#)

IRS Issues Notice for Pass-Through Entity SALT-Cap Workarounds

IRS issued a notice on SALT cap workarounds for pass-through entities to explain in which state taxes imposed on PTEs can be deducted by the PTE.

[Learn More](#)

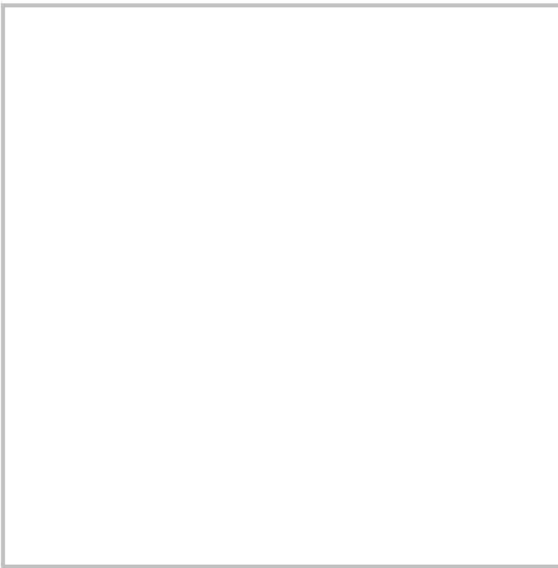


Industry Guidance

Hotel R&D Tax Credits for COVID-19 Procedures

Qualify for R&D Tax Credits for hotels by implementing COVID-19 Safety Procedures & Technologies.

[Learn More](#)

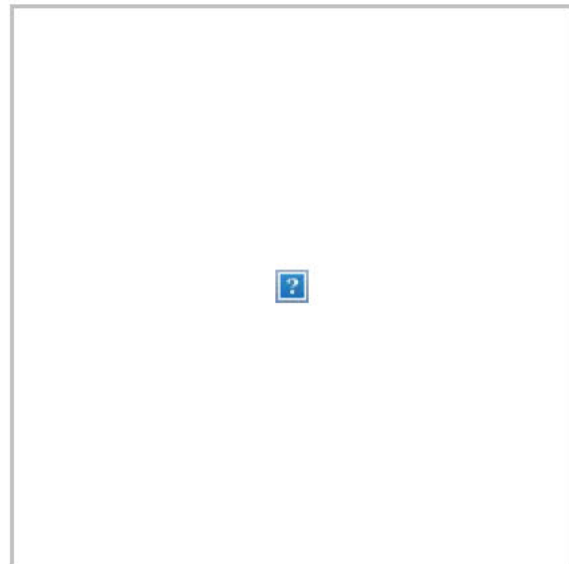


State & Local Guidance

Who is Personally Liable for Sales Tax at Your Company?

Find out more on who states consider as the *responsible parties* for sales tax remittance and recovery.

[Learn More](#)



State Tax Information



Small Business Relief

Programs by State

- [State Income Tax Filing/Payment Deadlines | COVID-19 Extensions - 2019 Returns](#)
 - [Sales and Use Tax Extension Information](#)
 - [State Relief Programs for COVID-19](#)
 - [State COVID-19 Relief Programs for Nonprofits](#)
 - [AICPA State Tax Filing Guidance for Coronavirus Pandemic](#)
- [Georgia](#)
 - [Florida](#)
 - [Maryland](#)
 - [North Carolina](#)
 - [South Carolina](#)
 - [Tennessee](#)
 - [Texas](#)
 - [Virginia](#)

December 31, 2020

Deadline to Fax Forms 1139 and 1045

As we [previously discussed](#), the IRS has been allowing taxpayers to file applications for tentative refunds on Forms 1139 or 1045 via fax. The IRS recently announced that it would be closing the fax lines at midnight on December 31, 2020. As a result, any Forms 1139 or 1045 filed after that date will have to be mailed. If you have any questions, contact [Anne Oliver](#), Director of Tax Controversy, or your local Cherry Bekaert advisor.



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As a nationally recognized, growth-oriented firm, Cherry Bekaert has the resources to take your business as far as you want to go. The Firm's industry specialists already know your marketplace, so they can help you make the most of emerging opportunities while minimizing compliance headaches. With our down-to-earth style and wealth of practical advice, you will find Cherry Bekaert an indispensable part of your team.

Ranked among the largest accounting firms in the country, Cherry Bekaert offers specialized solutions that help advance our clients' business goals. For more than 70 years, global corporations, private businesses, government entities, nonprofits, emerging firms, start-ups and successful individuals have relied on Cherry Bekaert to guide them forward as their growth advisor.

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Cherry Bekaert LLP
200 South 10th Street

Suite 900
Richmond, VA 23219

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From: [Kirby Holt](#)
To: [Scott Washington](#)
Cc: [Chad Porter](#); [Russell Ryan](#)
Subject: [External] Site Visit Itinerary – Howard County Public School System – Dustin Construction
Date: Tuesday, July 3, 2018 5:27:08 PM
Attachments: [Howard County Public School System - Field Inspection Agenda.pdf](#)

Good afternoon Mr. Washington,

Thank you so much for working with me to schedule this site visit! Please allow this email to serve as a confirmation for the scheduled site visit on **Wednesday, July 11, 2018 at 11:00AM ET** to visually verify the work performed by Dustin Construction at **Patuxent Valley Middle School**. I have attached an agenda, which includes the contact information of our Professional Engineer, **Russel Ryan**. Please feel free to contact him or myself if you have any questions.

Russel will be meeting you at Patuxent Valley Middle School.

Thank you so much for your assistance in this matter! Have a wonderful day.

Best Regards,

Kirby J. Holt

ASSOCIATE | I79D

alliantgroup

3009 Post Oak Boulevard, Suite 2000

Houston, TX 77056

P 713.212.1494

[E Kirby.Holt@alliantgroup.com](mailto:Kirby.Holt@alliantgroup.com)

www.alliantgroup.com

Strengthening American Businesses Is Our Mission



From: Scott Washington <Scott_Washington@hcpss.org>

Sent: Tuesday, July 3, 2018 12:02 PM

To: Kirby Holt <Kirby.Holt@alliantgroup.com>

Cc: Chad Porter <Chad_Porter@hcpss.org>

Subject: RE: [External] Site Visit Request (July 11) – Dustin Construction – Patuxent Valley Middle School

Kirby,

We should be able to accommodate you at that time.

Scott W. Washington | Director
Office of School Construction
Howard County Public School System
410.313.6807 [p] [REDACTED]

From: Kirby Holt [<mailto:Kirby.Holt@alliantgroup.com>]
Sent: Tuesday, July 03, 2018 11:46 AM
To: Scott Washington
Subject: [External] Site Visit Request (July 11) – Dustin Construction – Patuxent Valley Middle School

Good Morning Scott,

I hope you are having a great week! You have helped us to confirm some work that **Dustin Construction** performed at the Howard County Public School System - **Patuxent Valley Middle School**. My associate, **Delayna Bure**, informed me that you are the best person to assist in coordinating the required site visit for our energy study. We are currently in the last phase of the study where we need one of our licensed engineers to come on site to perform a visual confirmation of the HVAC and hot water, lighting and building envelope equipment installed in the **Patuxent Valley Middle School**.

We will have an engineer in the area **Wednesday, July 11, 2018** and can come by at **11:00AM ET**. I would like to confirm that this would be a good day for us to come by. The estimated time for the site visit will take 20-30 minutes to complete.

The person to provide access does not need to have knowledge of the work performed by **Dustin Construction**, just access to the mechanical rooms and common areas of the building to perform a few light readings. The visit is noninvasive and we will not be altering the equipment in any way.

Please feel free to give me a call if there are any questions. Thank you and I look forward to hearing back from you soon!

Best Regards,

Kirby J. Holt

ASSOCIATE | I79D

alliantgroup

3009 Post Oak Boulevard, Suite 2000
Houston, TX 77056
P 713.212.1494
[REDACTED]

E Kirby.Holt@alliantgroup.com

www.alliantgroup.com

Strengthening American Businesses Is Our Mission



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SITE VISIT AGENDA

Howard County Public School System

Building To Be Inspected:

Site Visit Itinerary		
Date & Time	Building Name & Address	Government Representative
Wednesday, July 11, 2018 at 11:00AM ET	Patuxent Valley Middle School 9151 Vollmerhausen Rd., Jessup, MD 20794	Scott Washington 410-313-6807

alliantgroup On-site Representative:

The following individual will perform the on-site inspection:

Russel Ryan
 Mobile Phone: [REDACTED]
 Email: Russell.Ryan@alliantgroup.com

Site Agenda:

- Building Drawing Review/Collection
 - Existing Mechanical, Lighting, and Building Envelope building drawings
- Lighting Inspection
 - Light fixtures in representative rooms will be counted
 - Lighting intensity (lumens) will be measured
 - Lighting control types (wall switches/occupancy sensors) will be recorded
- Mechanical Equipment Inspection
 - All major mechanical equipment and corresponding specification tags will be inspected and photographed
 - Controls equipment will be located and installation of controls software will be verified, if applicable
- Building Envelope Inspection
 - Exterior windows, doors, walls, and finish materials will be photographed and recorded



From: [T'Dra McCarthy](#)
To: [Keith Madigan](#); [Daniel Lubeley](#); [Daniel Hagan](#)
Cc: [George Matar](#); [Sarah Wojton](#); [Mark Lapointe](#); [Arthur Goessel](#)
Subject: 179D Site Verification Scheduling Confirmation| GWWO, Inc. - Swansfield Elementary School
Date: Friday, March 9, 2018 3:42:53 PM
Attachments: [image001.png](#)

Good afternoon Mr. Lubeley:

I would like to thank you for being so accommodating. The engineer who will be conducting the site visit is Mr. Keith Madigan, whom I have copied in this e-mail.

I am confirming that we have agreed upon conducting the site verification inspection on **Thursday, March 15th, 2018 at 12:00PM, Swansfield Elementary School, 5610 Cedar Lane, Columbia, MD 21044.**

Please see below, as I have included all contact numbers.

Mr. Dan Lubeley
[REDACTED]

Mr. Keith Madigan
[REDACTED]

Mr. Lubeley will meet you at the front desk of the building.

Do not hesitate to contact us if you have any questions or concerns.

Again, thank you for being so cooperative!

Sincerely,

T'Dra "Taylor" McCarthy | Project Manager - Energy

Office: 561-253-6621

tmccarthy@engineeredtaxservices.com

www.EngineeredTaxServices.com



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Engineered Tax Services is a licensed professional engineering & consulting firm dedicated to specialty tax services nationwide by providing 179D EPAAct energy tax certification studies, green construction audits, total energy & environmental solutions including emissions management, commercial insurance appraisals, research & development tax credits, repairs and maintenance studies, reserve studies, property tax appeals and engineering-based cost segregation studies.

From: [T'Dra McCarthy](#)
To: [Daniel Lubeley](#)
Cc: [Daniel Hagan](#)
Subject: RE: 179D Site Verification Scheduling Request| GWWO, Inc. - Swansfield Elementary School
Date: Friday, March 9, 2018 10:26:08 AM
Attachments: [image001.png](#)

Thanks for the update Mr. Lubeley.

I will send a confirmation email with the engineer's contact information shortly.

T'Dra "Taylor" McCarthy | Project Manager - Energy

Office: 561-253-6621
tmccarthy@engineeredtaxservices.com
www.EngineeredTaxServices.com



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From: Daniel Lubeley [mailto:Daniel_Lubeley@hcpss.org]
Sent: Friday, March 9, 2018 10:22 AM
To: T'Dra McCarthy <tmccarthy@engineeredtaxservices.com>
Cc: Daniel Hagan <Daniel_Hagan@hcpss.org>
Subject: Re: 179D Site Verification Scheduling Request| GWWO, Inc. - Swansfield Elementary School

Ms. McCarthy,

I spoke to Swansfield ES and March 15th at 12:00 pm will work for your engineer's walk. I should be able to attend the walk. I have copied the project manager from our office on this email to keep him informed. He also may be able to assist if available.

Please let me know the engineer's name what will be attending.

Dan Lubeley
Howard County Public School System
School Construction
Daniel_Lubeley@hcpss.org
410.313.8203 (p) [REDACTED]
*Learner*Achiever Developer Relator*Responsibility*

From: T'Dra McCarthy <tmccarthy@engineeredtaxservices.com>
Sent: Friday, March 9, 2018 10:14 AM
To: Daniel Lubeley
Subject: FW: 179D Site Verification Scheduling Request| GWWO, Inc. - Swansfield Elementary School

Please see below.

Thanks,

T'Dra "Taylor" McCarthy | Project Manager Energy

Office: 561-253-6621
sitevisits@engineeredtaxservices.com
www.EngineeredTaxServices.com



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From: T'Dra McCarthy

Sent: Thursday, March 8, 2018 9:29 AM

To: 'Daniel Lubeley' <Daniel_Lubeley@hcpss.org>

Cc: 'Mark Lapointe' <mlapointe@GWWOINC.com>

Subject: 179D Site Verification Scheduling Request | GWWO, Inc. - Swansfield Elementary School

Good morning Mr. Lubeley,

Thanks for following up with me.

We are conducting an energy study on behalf of GWWO, Inc. for the following property:

Project Name	Project Address	Systems Requiring Verification	PE Availability
Swansfield Elementary School	5610 Cedar Lane, Columbia, MD 21044	Building Envelope, HVAC, Lighting	Thursday, March 15 th , 2018 at 12:00PM

The final step of the energy study is to complete a verification onsite of the Building's Envelope, Lighting, and HVAC systems. The engineer's availability has been included in the table above.

The study will take about 2 hours per property to complete. The Engineer will need to be escorted around the premises, and given access to all corresponding areas of the properties to verify what has been installed and take pictures of the specific aforementioned systems.

Corresponding areas would be at least 1 example of each typical room type, lighting throughout the entire building, and mechanical rooms.

Please confirm if the proposed date and time will be convenient for you and your personnel.

Feel free to contact me for any additional information.

Thanks for your time.

Cordially,

T'Dra "Taylor" McCarthy | Project Manager Energy

Office: 561-253-6621

sitevisits@engineeredtaxservices.com

www.EngineeredTaxServices.com



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From: Daniel Lubeley [mailto:Daniel_Lubeley@hcpss.org]

Sent: Wednesday, March 7, 2018 9:51 AM

To: T'Dra McCarthy <tmccarthy@engineeredtaxservices.com>; 'Mark Lapointe' <mlapointe@GWWOINC.com>

Subject: Re: 179D Site Verification Scheduling Request| GWWO, Inc.

Taylor,

Let me know when you think you would like to have someone visit the school and I will contact them to discuss it. We do not have any days when schools are closed during the month of March. I can let you know that the school hours for Swansfield ES are 8:45-3:15.

Dan Lubeley
Howard County Public School System
School Construction
Daniel_Lubeley@hcpss.org
410.313.8203 (p) [REDACTED]
*Learner*Achiever*Developer*Relator*Responsibility*

From: T'Dra McCarthy <tmccarthy@engineeredtaxservices.com>

Sent: Tuesday, March 6, 2018 4:12:25 PM

To: 'Mark Lapointe'

Cc: Daniel Lubeley

Subject: RE: 179D Site Verification Scheduling Request| GWWO, Inc.

Thanks for the update Mr. LaPointe.

I will follow-up with Mr. Lubeley shortly.

T'Dra "Taylor" McCarthy | Project Manager - Energy
Office: 561-253-6621
tmccarthy@engineeredtaxservices.com
www.EngineeredTaxServices.com



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From: Mark Lapointe [<mailto:mlapointe@GWWOINC.com>]

Sent: Tuesday, March 06, 2018 4:11 PM

To: T'Dra McCarthy <tmccarthy@engineeredtaxservices.com>

Cc: Dan Lubeley (daniel_lubeley@hcpss.org) <daniel_lubeley@hcpss.org>

Subject: 179D Site Verification Scheduling Request | GWWO, Inc.

Hi T'Dra,

For Swansfield Elementary School, please contact Dan Lubeley at the contact info below. I talked with Dan, he is expecting your call/email.

Dan Lubeley
Howard County Public School System
School Construction
Daniel_Lubeley@hcpss.org
410.313.8203 (p) [REDACTED]
*Learner*Achiever*Developer*Relator*Responsibility*

Thank you both!
Mark.

Mark Lapointe, AIA | Principal
GWWO, Inc./Architects
800 Wyman Park Drive, Suite 300
Baltimore, MD 21211
410 332.1009 | 410 319.0033 direct | [REDACTED]
gwwoinc.com | [LinkedIn](#) | [Facebook](#)

From: [Delayna Bure](#)
To: [Scott Washington](#)
Cc: [Marcus Rutherford](#)
Subject: RE: 179D Request - Howard County Public Schools
Date: Thursday, November 30, 2017 12:28:50 PM

Scott—

Okay, great. Thank you! Marcus Rutherford (copied) will schedule this with you in the near future.

Warm Regards,

Delayna Bure
GOVERNMENT RELATIONS SPECIALIST

alliantgroup

3009 Post Oak Boulevard, Suite 2000
Houston, TX 77056
D 713-513-8113

[REDACTED]

F 713-877-9657

E Delayna.Bure@alliantgroup.com

www.alliantgroup.com

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From: Scott Washington [mailto:Scott_Washington@hcpss.org]
Sent: Thursday, November 30, 2017 11:27 AM
To: Delayna Bure <Delayna.Bure@alliantgroup.com>
Subject: RE: 179D Request - Howard County Public Schools

The projects have been completed for some time now so they are now in the hands of our Facilities Department. However in this case, it would probably be better to schedule with me.

Scott W. Washington | Director
Office of School Construction
Howard County Public School System
410.313.6807 [p] [REDACTED]
Relator*Discipline*Strategic*Developer*Individualization

From: Delayna Bure [<mailto:Delayna.Bure@alliantgroup.com>]
Sent: Thursday, November 30, 2017 12:07 PM
To: Scott Washington
Subject: RE: 179D Request - Howard County Public Schools

Scott,

Thank you for getting this back to me so quickly. As mentioned before, the final step in our process is to schedule a quick walk-thru to get a visual of their work to make sure it is there and in working condition. Would our project management team schedule that with you or a person from your team?

Warm Regards,

Delayna Bure
GOVERNMENT RELATIONS SPECIALIST

alliantgroup

3009 Post Oak Boulevard, Suite 2000
Houston, TX 77056
D 713-513-8113

[REDACTED]

F 713-877-9657

E Delayna.Bure@alliantgroup.com

www.alliantgroup.com

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From: Scott Washington [mailto:Scott_Washington@hcpss.org]
Sent: Thursday, November 30, 2017 9:49 AM
To: Delayna Bure <Delayna.Bure@alliantgroup.com>
Subject: RE: 179D Request - Howard County Public Schools

Delayna,

Change the address and I'll sign;

9020 Mendenhall Court
Suite C

Columbia, Md. 21045

Scott W. Washington | Director
Office of School Construction
Howard County Public School System
410.313.6807 [p] [REDACTED]
Relator*Discipline*Strategic*Developer*Individualization

From: Delayna Bure [<mailto:Delayna.Bure@alliantgroup.com>]
Sent: Thursday, November 30, 2017 10:06 AM
To: Scott Washington
Subject: RE: 179D Request - Howard County Public Schools

Please see attached. Also just sent electronic version in Docu-sign.

Warm Regards,

Delayna Bure
GOVERNMENT RELATIONS SPECIALIST

alliantgroup

3009 Post Oak Boulevard, Suite 2000
Houston, TX 77056
D 713-513-8113

[REDACTED]

F 713-877-9657

E Delayna.Bure@alliantgroup.com

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From: Scott Washington [mailto:Scott_Washington@hcpss.org]
Sent: Thursday, November 30, 2017 8:32 AM
To: Delayna Bure <Delayna.Bure@alliantgroup.com>
Subject: RE: 179D Request - Howard County Public Schools

Good Morning,

I'm ok with this. Go ahead and fill in the information from my footer below and I'll sign it.

Scott W. Washington | Director
Office of School Construction
Howard County Public School System
410.313.6807 [p] [REDACTED]
Relator*Discipline*Strategic*Developer*Individualization

From: Delayna Bure [<mailto:Delayna.Bure@alliantgroup.com>]
Sent: Tuesday, November 28, 2017 2:34 PM
To: Scott Washington
Subject: FW: 179D Request - Howard County Public Schools

Good Morning Scott,

I hope you had a wonderful Thanksgiving holiday! I'm following up to the voicemail I just left regarding the 179D allocation for Dustin Construction. With the end of year coming up, I want to ensure I am able to complete all steps of our process in preparation for the upcoming tax season. Please let me know if there is any leg work I can do on my end.

I can be reached directly at 713-513-8113 if you have any questions. Thank you!

Warm Regards,

Delayna Bure
GOVERNMENT RELATIONS SPECIALIST

alliantgroup

3009 Post Oak Boulevard, Suite 2000
Houston, TX 77056
D 713-513-8113

[REDACTED]
F 713-877-9657

E Delayna.Bure@alliantgroup.com

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SECTION 179D ENERGY EFFICIENT COMMERCIAL BUILDINGS DEDUCTION **ALLOCATION FORM**

As part of the Energy Policy Act of 2005, Congress enacted Section 179D of the Internal Revenue Code to encourage the design and construction of energy efficient buildings. Per IRC §179D(d)(4) and Notice 2008-40, government entities may allocate the energy efficient commercial buildings deduction to taxpayers that create technical specification for the installation of energy efficient commercial building property as part of the interior lighting, HVAC and hot water systems, or building envelope systems. Taxpayers eligible to receive an allocation may include an architect, engineer, contractor, environmental consultant, or energy services provider.

Dustin Construction created technical specifications for the installation of the energy efficient commercial building property which resulted in reduced energy consumption for the HVAC and hot water, lighting, and building envelope system and is eligible to be allocated the 179D Energy Efficient Commercial Building Deduction. Specifically, *Dustin Construction* provided input into the creation of technical specifications through the following:

Running Brook Elementary School:

- 1) *Dustin Construction* worked closely with owner to implement the needs of this addition and renovation project. *Dustin Construction* enforced the design criteria by creating and providing coordination and as-built drawings to finalize the placement and selection of all equipment.

Patuxent Valley Middle School:

- 1) *Dustin Construction* worked closely with owner to implement the needs of this renovation project. *Dustin Construction* enforced the design criteria by creating and providing coordination and as-built drawings to finalize the placement and selection of all equipment.

Ducketts Lane Elementary School:

- 2) *Dustin Construction* worked closely with owner to implement the needs of this new construction project. *Dustin Construction* enforced the design criteria by creating and providing coordination and as-built drawings to finalize the placement and selection of all equipment.



The role of the allocating government entity is to confirm the scope of work performed and related information provided herein as eligible to pursue for the IRC §179D deduction by the taxpayer seeking the allocation, and not for determining if in fact the commercial building property is energy efficient.

Howard County Public School System hereby allocates *Dustin Construction* the Section 179D deduction for the properties described below:

Howard County Public School System Building Information					
Property Name	Property Address	Placed in Service	Cost of Property	Allocated Systems	Allocation Percentage
Running Brook Elementary School	5215 W. Running Brook Rd. Columbia, MD 21044	August 2014	\$437,285	HVAC and hot water, lighting, and building envelope	100%
Patuxent Valley Middle School	9151 Vollmerhausen Rd. Jessup, MD 20794	August 2017	\$1,937,000	HVAC and hot water, lighting, and building envelope	100%
Ducketts Lane Elementary School	6501 Ducketts Ln. Elkridge, MD 21075	February 2014	\$1,009,435	HVAC and hot water, lighting, and building envelope	100%

Following a third-party certification by a licensed professional engineer or contractor in the jurisdiction of the building, *Howard County Public School System* will be provided with a summary analysis detailing the energy-saving improvements and the final Section 179D deduction amount.

The authorized owner representative is not responsible for certification of the energy efficient commercial building property. The taxpayer receiving the allocation is solely responsible for obtaining the required certification and onsite verification and for ensuring their accuracy and substance.



Howard County Public School System Representative Information

Representative Name:	
Government Entity Name:	Howard County Public School System
Title:	
Mailing Address:	
Telephone Number:	
E-mail:	

Dustin Construction Representative Information

Representative Name:	Sarah Palmer
Eligible Taxpayer Entity Name:	Dustin Construction
Title:	Business Development
Address:	2510 Urbana Pike, Suite 201 Ijamsville, MD 21754
Telephone Number:	301-810-4320
Representative E-mail:	scummings@dustinconstruction.com

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.

AGREED TO AND ACCEPTED:

Signature (Howard County Public School System Representative)



Signature (Dustin Construction Representative)

Date

11/8/2017

Date

From: [Delayna Bure](#)
To: [Scott Washington](#)
Subject: RE: 179D Request - Howard County Public Schools
Date: Thursday, November 30, 2017 10:56:15 AM

I just sent the revised version electronically.

Warm Regards,

Delayna Bure

GOVERNMENT RELATIONS SPECIALIST

alliantgroup

3009 Post Oak Boulevard, Suite 2000

Houston, TX 77056

D 713-513-8113

[REDACTED]

F 713-877-9657

E Delayna.Bure@alliantgroup.com

www.alliantgroup.com

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From: Scott Washington [mailto:Scott_Washington@hcpss.org]

Sent: Thursday, November 30, 2017 9:49 AM

To: Delayna Bure <Delayna.Bure@alliantgroup.com>

Subject: RE: 179D Request - Howard County Public Schools

Delayna,

Change the address and I'll sign;

9020 Mendenhall Court

Suite C

Columbia, Md. 21045

Scott W. Washington | Director

Office of School Construction

Howard County Public School System

410.313.6807 [p] [REDACTED]
Relator*Discipline*Strategic*Developer*Individualization

From: Delayna Bure [<mailto:Delayna.Bure@alliantgroup.com>]
Sent: Thursday, November 30, 2017 10:06 AM
To: Scott Washington
Subject: RE: 179D Request - Howard County Public Schools

Please see attached. Also just sent electronic version in Docu-sign.

Warm Regards,

Delayna Bure
GOVERNMENT RELATIONS SPECIALIST

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From: Scott Washington [mailto:Scott_Washington@hcpss.org]
Sent: Thursday, November 30, 2017 8:32 AM
To: Delayna Bure <Delayna.Bure@alliantgroup.com>
Subject: RE: 179D Request - Howard County Public Schools

Good Morning,

I'm ok with this. Go ahead and fill in the information from my footer below and I'll sign it.

Scott W. Washington | Director
Office of School Construction
Howard County Public School System
410.313.6807 [p] [REDACTED]

Relator*Discipline*Strategic*Developer*Individualization

From: Delayna Bure [<mailto:Delayna.Bure@alliantgroup.com>]

Sent: Tuesday, November 28, 2017 2:34 PM

To: Scott Washington

Subject: FW: 179D Request - Howard County Public Schools

Good Morning Scott,

I hope you had a wonderful Thanksgiving holiday! I'm following up to the voicemail I just left regarding the 179D allocation for Dustin Construction. With the end of year coming up, I want to ensure I am able to complete all steps of our process in preparation for the upcoming tax season. Please let me know if there is any leg work I can do on my end.

I can be reached directly at 713-513-8113 if you have any questions. Thank you!

Warm Regards,

Delayna Bure

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3009 Post Oak Boulevard, Suite 2000

Houston, TX 77056

D 713-513-8113

[REDACTED]

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From: [Delayna Bure](#)
To: [Scott Washington](#)
Subject: RE: 179D Request - Howard County Public Schools
Date: Thursday, November 30, 2017 9:48:44 AM

Good morning Scott,

I will have this back to you in a few minutes for signature. I will send it in PDF and electronic signature.

Warm Regards,

Delayna Bure
GOVERNMENT RELATIONS SPECIALIST

alliantgroup

3009 Post Oak Boulevard, Suite 2000
Houston, TX 77056
D 713-513-8113

[REDACTED]

F 713-877-9657

E Delayna.Bure@alliantgroup.com

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From: Scott Washington [mailto:Scott_Washington@hcpss.org]
Sent: Thursday, November 30, 2017 8:32 AM
To: Delayna Bure <Delayna.Bure@alliantgroup.com>
Subject: RE: 179D Request - Howard County Public Schools

Good Morning,

I'm ok with this. Go ahead and fill in the information from my footer below and I'll sign it.

Scott W. Washington | Director
Office of School Construction
Howard County Public School System
410.313.6807 [p] [REDACTED]

Relator*Discipline*Strategic*Developer*Individualization

From: Delayna Bure [<mailto:Delayna.Bure@alliantgroup.com>]

Sent: Tuesday, November 28, 2017 2:34 PM

To: Scott Washington

Subject: FW: 179D Request - Howard County Public Schools

Good Morning Scott,

I hope you had a wonderful Thanksgiving holiday! I'm following up to the voicemail I just left regarding the 179D allocation for Dustin Construction. With the end of year coming up, I want to ensure I am able to complete all steps of our process in preparation for the upcoming tax season. Please let me know if there is any leg work I can do on my end.

I can be reached directly at 713-513-8113 if you have any questions. Thank you!

Warm Regards,

Delayna Bure

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From: [Delayna Bure](#)
To: [Scott Washington](#)
Subject: FW: 179D Request - Dustin Construction
Date: Tuesday, November 28, 2017 2:36:00 PM
Attachments: [Dustin Construction - Howard County Public School System.pdf](#)

Scott,

Below is my original email explaining the context behind me reaching out.

Warm Regards,

Delayna Bure
GOVERNMENT RELATIONS SPECIALIST

alliantgroup

3009 Post Oak Boulevard, Suite 2000
Houston, TX 77056
D 713-513-8113

F 713-877-9657

E Delayna.Bure@alliantgroup.com
www.alliantgroup.com

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From: Delayna Bure
Sent: Monday, November 20, 2017 11:03 AM
To: 'Scott_washington@hpcss.org' <Scott_washington@hpcss.org>
Subject: 179D Request - Dustin Construction

Hi Scott,

Thank you for your time on the phone this morning. As discussed, I am contacting you on behalf of my client, **Dustin Construction**, to confirm their work on the following properties:

- **Running Brook Elementary School**
- **Patuxent Valley Middle School**
- **Ducketts Lane Elementary School**

Our firm, **alliantgroup**, is working with Dustin Construction to help qualify their projects for energy efficiency. They are seeking a particular federal tax deduction (**Section 179D**) available to them based on their contribution to the construction/renovation on government owned buildings.

Please do not hesitate to give me a call if you have any questions or need further information. I will touch base with you tomorrow to see if there are any questions I can help to answer if I have not seen this come back through my inbox. Thank you again for your help!

Warm Regards,

Delayna Bure

GOVERNMENT RELATIONS SPECIALIST

alliantgroup

3009 Post Oak Boulevard, Suite 2000

Houston, TX 77056

D 713-513-8113

[REDACTED]

F 713-877-9657

E Delayna.Bure@alliantgroup.com

www.alliantgroup.com

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SECTION 179D ENERGY EFFICIENT COMMERCIAL BUILDINGS DEDUCTION **ALLOCATION FORM**

As part of the Energy Policy Act of 2005, Congress enacted Section 179D of the Internal Revenue Code to encourage the design and construction of energy efficient buildings. Per IRC §179D(d)(4) and Notice 2008-40, government entities may allocate the energy efficient commercial buildings deduction to taxpayers that create technical specification for the installation of energy efficient commercial building property as part of the interior lighting, HVAC and hot water systems, or building envelope systems. Taxpayers eligible to receive an allocation may include an architect, engineer, contractor, environmental consultant, or energy services provider.

Dustin Construction created technical specifications for the installation of the energy efficient commercial building property which resulted in reduced energy consumption for the HVAC and hot water, lighting, and building envelope system and is eligible to be allocated the 179D Energy Efficient Commercial Building Deduction. Specifically, *Dustin Construction* provided input into the creation of technical specifications through the following:

Running Brook Elementary School:

- 1) *Dustin Construction* worked closely with owner to implement the needs of this addition and renovation project. *Dustin Construction* enforced the design criteria by creating and providing coordination and as-built drawings to finalize the placement and selection of all equipment.

Patuxent Valley Middle School:

- 1) *Dustin Construction* worked closely with owner to implement the needs of this renovation project. *Dustin Construction* enforced the design criteria by creating and providing coordination and as-built drawings to finalize the placement and selection of all equipment.

Ducketts Lane Elementary School:

- 2) *Dustin Construction* worked closely with owner to implement the needs of this new construction project. *Dustin Construction* enforced the design criteria by creating and providing coordination and as-built drawings to finalize the placement and selection of all equipment.



The role of the allocating government entity is to confirm the scope of work performed and related information provided herein as eligible to pursue for the IRC §179D deduction by the taxpayer seeking the allocation, and not for determining if in fact the commercial building property is energy efficient.

Howard County Public School System hereby allocates *Dustin Construction* the Section 179D deduction for the properties described below:

Howard County Public School System Building Information					
Property Name	Property Address	Placed in Service	Cost of Property	Allocated Systems	Allocation Percentage
Running Brook Elementary School	5215 W. Running Brook Rd. Columbia, MD 21044	August 2014	\$437,285	HVAC and hot water, lighting, and building envelope	100%
Patuxent Valley Middle School	9151 Vollmerhausen Rd. Jessup, MD 20794	August 2017	\$1,937,000	HVAC and hot water, lighting, and building envelope	100%
Ducketts Lane Elementary School	6501 Ducketts Ln. Elkridge, MD 21075	February 2014	\$1,009,435	HVAC and hot water, lighting, and building envelope	100%

Following a third-party certification by a licensed professional engineer or contractor in the jurisdiction of the building, *Howard County Public School System* will be provided with a summary analysis detailing the energy-saving improvements and the final Section 179D deduction amount.

The authorized owner representative is not responsible for certification of the energy efficient commercial building property. The taxpayer receiving the allocation is solely responsible for obtaining the required certification and onsite verification and for ensuring their accuracy and substance.



Howard County Public School System Representative Information

Representative Name:	
Government Entity Name:	Howard County Public School System
Title:	
Mailing Address:	
Telephone Number:	
E-mail:	

Dustin Construction Representative Information

Representative Name:	Sarah Palmer
Eligible Taxpayer Entity Name:	Dustin Construction
Title:	Business Development
Address:	2510 Urbana Pike, Suite 201 Ijamsville, MD 21754
Telephone Number:	301-810-4320
Representative E-mail:	scummings@dustinconstruction.com

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.

AGREED TO AND ACCEPTED:

Signature (Howard County Public School System Representative)



Signature (Dustin Construction Representative)

Date

11/8/2017

Date

From: [Holly Schutt](#)
To: [Douglas Pindell Jr](#)
Subject: RE: James Posey-Allocation letter
Date: Wednesday, October 9, 2013 10:51:58 AM
Attachments: [James Posey - Stevens Forest.pdf](#)

Hi Doug,

I hope all is well. Wanted to see if you had any questions regarding the allocation letter for James Posey? It is the exact letter that was signed for Penza. Both of these clients are splitting this deduction.

Thanks Doug,

Holly

Holly Schutt
GOVERNMENT RELATIONS SPECIALIST

alliantgroup

17912 Mitchell South
Irvine, CA 92614



 949.809.2170

 949.809.2171

 Holly.schutt@alliantgroup.com

www.alliantgroup.com

Strengthening American Businesses Is Our Mission

From: Holly Schutt
Sent: Friday, October 04, 2013 1:57 PM
To: 'Douglas Pindell Jr'
Subject: James Posey-Allocation letter

Hi Doug,

I know that you are probably gone for the day, but wanted to send over the allocation letter for James Posey who is taking 30% of the deduction, and Penza Bailey the other 70%. Please let me know if you have any questions.

Thank you,

Holly

Holly Schutt
GOVERNMENT RELATIONS SPECIALIST

alliantgroup

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Irvine, CA 92614

949.809.2170

F 949.809.2171

E Holly.schutt@alliantgroup.com

www.alliantgroup.com

Strengthening American Businesses Is Our Mission

From: Douglas Pindell Jr [mailto:Douglas_Pindell@hcpss.org]

Sent: Wednesday, October 02, 2013 12:58 PM

To: Holly Schutt

Subject: RE: Penza Bailey

Hi,

We've not seen documentation nor been asked to sign documentation like this before so it took some investigating. I think all is fine, I should be able to return a signed copy shortly.

From: Holly Schutt [<mailto:Holly.Schutt@alliantgroup.com>]

Sent: Wednesday, October 02, 2013 12:56 PM

To: Douglas Pindell Jr

Subject: Penza Bailey

Hello Doug,

Wanted to follow up to the voicemail that I just left. I know that you have been working with Casandra regarding a signature on the allocation letter. Did you have any questions? I am around all day today if I can help answer any questions that you may have. Please see attached.

Thanks,

Holly

Holly Schutt

GOVERNMENT RELATIONS SPECIALIST

alliantgroup

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F 949.809.2171

E Holly.schutt@alliantgroup.com

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SECTION 179D ALLOCATION

As part of the Energy Policy Act of 2005, Congress enacted Section 179D of the Internal Revenue Code in order to encourage the energy efficient design and construction of new or rehabilitated properties. This program allows tax exempt government building owners to allocate potential Section 179D deductions for energy efficient building envelope, HVAC or hot water systems, or interior lighting systems to taxpayers who worked on those systems for the government-owned buildings. Taxpayers eligible to receive an allocation may include an architect, engineer, contractor, environmental consultant or energy services provider.

In the event that the Steven's Forest Elementary School, Phases 1-4 ("Building"), located at 6045 Stevens Forest Rd., Columbia, MD. 21045, meets the energy efficiency requirements of Section 179D, _____, representative for Howard County Public School System ("Property Owner"), the owner of the Building allocates the Thirty Percent (30%) of the full federal income tax deduction available under Section 179D attributable to the *Building Envelope, HVAC and hot water systems, and lighting systems*, to James Posey Associates Inc. for their work on the Building. The Building was placed into service in December 2013 and the cost of the property is \$12,800,000.

We acknowledge that at the time of signing, the Building has not yet been certified as meeting the energy efficiency requirements of Sec. 179D. Attached documents (if any) do not relate to the energy efficiency of the Building.

Required IRS Statement:

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.

AGREED TO AND ACCEPTED:

Signature (Howard County Public Schools Representative)

Print Name

Title

Address

Telephone Number

Date


Signature (James Posey Associates Inc. Representative)

Stephen J. Hudson, PE, CPD

Print Name

Chairman

Title James Posey Associates, Inc.
3112 Lord Baltimore Drive
Baltimore, MD 21244

Address Telephone: 410/265-6100
Fax: 410/298-9820
E-Mail: shudson@jamesposey.com

Telephone Number

October 4, 2013

Date

Project Name	Project Address	Placed In Service	Cost
Stevens Forest Elementary School Phases 1-4	6045 Stevens Forest Rd., Columbia MD, 21045	12/2013	\$12,800,000

Signature (Howard County Public Schools Representative)

 Stephen J. Hudson, PE, CPD
Chairman

Signature (James Posey Associates Inc. Representative)

From: [Laura Penza](#)
To: [Douglas Pindell Jr](#)
Cc: [Casandra Turner](#); [Tara Labosky](#)
Subject: 179D tax deduction for Stevens Forest
Date: Friday, July 12, 2013 3:18:11 PM

Mr. Pindell,

We are working with alliantgroup, a national tax consulting firm, in securing a tax incentive targeted towards companies who have contributed to energy efficiency improvements on government owned buildings.

Casandra Turner, a representative from alliantgroup will be contacting you soon, and we would greatly appreciate your assisting them on our behalf.

Thank you,

Laura

Laura Thul Penza, AIA, LEED AP BD+C
Principal

Penza Bailey Architects

401 Woodbourne Avenue
Baltimore, Maryland 21212
Tel: 410-435-6677 Extension 119
www.PenzaBailey.com

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www.facebook.com/penza.bailey.architects