

(II) A FURNACE EFFICIENCY MODIFICATIONINCLUDING:1. A REPLACEMENT BURNER, FURNACE, BOILER, OR ANY COMBINATION OF THESE ITEMS, WHICH INCREASES THE ENERGY EFFICIENCY OF THE HEATING SYSTEM;2. ANY DEVICE FOR MODIFYING A FLUE OPENING THAT WILL INCREASE THE ENERGY EFFICIENCY OF THE HEATING SYSTEM; AND3. AN ELECTRICAL OR MECHANICAL FURNACE IGNITION SYSTEM THAT REPLACES A STANDING GAS PILOT LIGHT;(III) A CLOCK THERMOSTAT;INSULATION;
(IV) CEILING, ATTIC, WALL, FLOOR, OR DUCT(V) WATER HEATER INSULATION;(VI) A STORM WINDOW OR DOOR, MULTIGLAZED WINDOW OR DOOR, HEAT-ABSORBING OR HEAT-REFLECTING WINDOW OR FLOOR MATERIAL;(VII) A DEVICE ASSOCIATED WITH LOAD MANAGEMENT TECHNIQUES;(VIII) AN AUTOMATIC ENERGY CONTROL SYSTEM;(IX) MACHINERY, EQUIPMENT, OR A FACILITY FOR UTILIZING GROUNDWATER AS A HEAT SOURCE FOR A HEATING SYSTEM OR AS A HEAT SINK FOR AN AIR CONDITIONING SYSTEM; OR(X) ANY OTHER ENERGY CONSERVATION IMPROVEMENT THAT THE ADMINISTRATION DETERMINES BY RULE AND REGULATION TO BE APPROPRIATE AND CONSISTENT WITH THE LEGISLATIVE PURPOSE OF THIS SUBHEADING;(2) WITH RESPECT TO A RESIDENTIAL BUILDING, PLANNING AND TECHNICAL SERVICES, ANY RESIDENTIAL ENERGY AUDIT, AND ANY CONVERSION FROM MASTER UTILITY METERS TO INDIVIDUAL UTILITY METERS, WHICH ARE RELATED TO OR UNDERTAKEN WITH THE INSTALLATION OF ANY OF THE ITEMS SPECIFIED IN SUBSECTION (E)(1) OF THIS SECTION;(3) WITH RESPECT TO A COMMERCIAL BUILDING, THE PURCHASE OR INSTALLATION OR MODIFICATION OF AN INSTALLATION WHICH IS DESIGNED PRIMARILY TO REDUCE THE CONSUMPTION OF ENERGY, INCLUDING:(I) CAULKING AND WEATHER STRIPPING;(II) THE INSULATION OF THE BUILDING STRUCTURE AND ANY SYSTEM WITHIN THE BUILDING;