

(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;

(iii) A storm window or door, a multiglazed window or door, heat-absorbing or heat-reflecting window or door system, glazing, reduction in glass area, or other window or door system modification;

(iv) An automatic energy control system;

(v) Equipment, associated with an automatic energy control system, which is required to operate a variable steam, hydraulic, or ventilation system;

(vi) A modification of a furnace, or utility plant and distribution system, including:

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; and

3. An electrical or mechanical furnace ignition system which replaces a standing gas pilot light;

(vii) The replacement or modification of a lighting system that increases the energy efficiency of the lighting system without increasing the overall illumination of the building, unless the increase in illumination is necessary to conform to any applicable State or local law;

(viii) An energy recovery system;

(ix) A cogeneration system;

(x) 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

(xi) 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;