

Going Green Tables

Select Federal and Provincial Incentives

The business environment is changing.
With change comes opportunity.



Leading companies recognize that social, environmental, economic and ethical factors directly affect their business strategy and success. As sustainability becomes an integral component of the executive agenda, organizations need to find the appropriate balance between generating profits and reducing the impact of operations on people and the environment.

This is not an impossible task. Numerous incentives could help your company embrace sustainability and going green concepts.

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INCOME TAX INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
Canadian Renewable and Conservation Expenses (CRCE)	Canada Revenue Agency	Deduction for project developments costs (e.g., feasibility studies, engineering and design work).	Majority of tangible property associated with the project must be eligible as Class 43.1 or 43.2 assets.	No maximum. Can be carried forward indefinitely or transferred to investors using flow-through shares.
Capital Cost Allowance deduction	Canada Revenue Agency	<ul style="list-style-type: none"> • Class 43.2: Clean energy generation equipment. • Class 43.1: Energy conservation equipment. • Class 49: Carbon dioxide pipelines. • Class 7: Pumping and compression equipment for carbon dioxide pipelines. 	<p>Eligible equipment must be acquired before 2020, generate heat for use in an industrial process or electricity, by using a renewable energy source, using waste fuel or making efficient use of fossil fuels. Proposed: Also includes assets acquired after February 25, 2008, that generate energy in the form of electricity or heat using ground-source heat pump systems or bio-gas production equipment.</p> <p>Assets described in class 43.2 but that meet lower efficiency standards.</p> <p>Eligible equipment must be acquired after February 25, 2008.</p> <p>Eligible equipment must be acquired after February 25, 2008.</p>	<p>50% annual deduction (declining balance, subject to half-year rule).</p> <p>30% annual deduction (declining balance, subject to half-year rule).</p> <p>8% annual deduction (declining balance, subject to half-year rule).</p> <p>15% annual deduction (declining balance, subject to half-year rule).</p>
Scientific Research and Experimental Development (SR&ED) deduction	Canada Revenue Agency	Current tax deduction for qualifying current and capital SR&ED expenditures.	Projects must be for "basic research," "applied research" or "experimental development."	No maximum.
SR&ED Investment Tax Credits (ITCs)	Canada Revenue Agency	ITC for qualifying current and capital expenditures incurred to carry on qualified SR&ED in Canada (also for certain salaries and wages on SR&ED carried outside Canada).	Projects must be for "basic research," "applied research" or "experimental development."	ITCs equal 20% of eligible expenditures (for Canadian-controlled private corporations, ITCs are 35% on up to \$3 million of annual expenditures and are wholly or partly refundable). Unused ITCs can be carried back three years or carried forward 20.
OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
Agricultural Flexibility Fund	Agriculture and Agri-Food Canada (AAFC)	Repayable funding to facilitate implementation of new initiatives (both federally and in partnership with provinces, territories and industry) that will: <ul style="list-style-type: none"> • improve the agriculture sector's competitiveness; and • help the sector adapt to pressures through non-business risk-management measures that will reduce production costs, improve environmental sustainability, promote innovation and respond to market challenges. 	<p>Projects must:</p> <ul style="list-style-type: none"> • help reduce production costs or improve environmental sustainability for the sector; • support value-chain innovation and sectoral adaptation; or • address emerging opportunities and challenges for the sector. 	Total program funding of \$500 million.
Agri-Opportunities Program	Agriculture and Agri-Food Canada	Repayable funding for the commercialization of new innovative value-added agricultural, agri-food and agri-based products, services and processes that are not currently commercially produced or available in Canada. Program ends March 31, 2011. Repayment is over eight years from the completion date; repayment start date can be deferred for up to three years.	Projects must be new and innovative, ready to commercialize and benefit the Canadian agriculture and agri-food sectors and Canada. New products can include bioproducts; however, transportation bio-fuel projects eligible under the ecoABC initiative (see below) are not eligible. At least 30% of funding to commercialize must be from private sources.	Up to 1/3 of eligible costs. Maximum \$10 million.
ArboraNano Network	Canadian Forest NanoProduct Network and FPInnovations	Funding for the research and development of nanoproducts using nanotechnology and sustainable materials from Canada's forest resource.	Eligible corporations must be member companies. Projects must have specific development goals, be within the Networks of Centres of Excellence guidelines and be approved by the board of the ArboraNano Network.	Determined by the Scientific Committee of the ArboraNano Network. No maximum.
Automotive Innovation Fund (AIF)	Industry Canada	Repayable contributions for automotive-related firms, to support strategic, large-scale assembly powertrain and/or research and development (R&D) projects to build innovative, greener, more fuel-efficient vehicles.	Applicants must be incorporated in Canada and have proposals for private sector investments in Canada exceeding \$75 million over five years. Eligible projects must require government funding, involve automotive innovation and R&D initiatives, and have an implementation period of up to five years.	Limited by program funding of \$250 million over five years.

OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
(continued)				
Clean Energy Fund (CEF)	Natural Resources Canada	Research and Development: Funding for a range of projects from basic research to pre-demonstration pilot projects.	Eligible projects must be in one of four areas: renewable and clean energy; new technologies to address the environmental challenges facing oil sands; hydrogen and fuel cells; and technologies to lower CO ₂ capture costs and increase knowledge on CO ₂ storage. Funding may be repayable if the project generates a profit.	Not available.
ecoAgriculture Bio-fuels Capital Initiative (ecoABC)	Agriculture and Agri-Food Canada	Repayable funding to construct or expand existing transportation bio-fuel (e.g., ethanol, bio-diesel and cellulosic ethanol) production facilities. Program ends March 31, 2011. Repayment is over seven years, starting three years after production begins.	Projects must use agricultural feedstocks to produce bio-fuels and have new agricultural producer equity investments of at least 5% of total eligible project costs. A maximum of \$1 million investment per agricultural producer is recognized. Minimum annual new production capacity is 3 million litres for bio-diesel facilities and 5 million litres for fuel ethanol facilities.	Up to 25% of eligible costs. Maximum \$25 million.
ecoENERGY Programs	Natural Resources Canada (NRCan)	<ul style="list-style-type: none"> • ecoENERGY for Bio-fuels: Incentives for producers of renewable alternatives to gasoline and diesel (e.g., ethanol and bio-diesel) provided for up to seven years. Production must occur before March 31, 2017. • ecoENERGY for Renewable Heat: Incentives for installing solar space and water heaters. Applications must be made by October 31, 2010. • ecoENERGY for Renewable Power: Incentives for the supply of clean electricity from renewable sources (e.g., wind, bio-mass, low-impact hydro, geothermal, solar photovoltaic and ocean energy) for up to 10 years. • ecoENERGY Retrofit Small and Medium Organizations: Incentives to improve energy efficiency in commercial and institutional buildings and industrial facilities. Projects must be completed by March 31, 2012. • ecoENERGY for Industry: <ul style="list-style-type: none"> - <i>Process Integration (PI) study:</i> Incentives to conduct a PI study (energy audit) to determine the most efficient use of energy, water and raw materials. - <i>Computational Fluid Dynamics (CFD) Study:</i> Incentives to conduct a CFD study to identify, quantify and explain uneven heat transfer in process fluid that leads to inefficiencies. 	<p>Maximum of 30% of program volume limits per recipient. Eligible facilities must be constructed before March 31, 2011.</p> <p>Eligible projects require pre-approval and must be completed within nine months.</p> <p>Projects must be constructed before April 1, 2011, and have a total rated capacity of at least 1 megawatt. Maximum capacity factors depend on the technology.</p> <p>Industrial facilities must have under 500 employees. Commercial and institutional buildings must have a floor area that is no more than 20,000 square metres. Pre-approval is required.</p> <p>Projects require pre-approval. Eligible facilities must be registered with NRCan's network of Canadian Industry Program for Energy Conservation (CIPEC) leaders, and have independent energy and/or water networks and utility or treatment systems bottlenecks.</p> <p>Projects require pre-approval. Eligible facilities must be registered with NRCan's network of CIPEC leaders and have complex fluid and energy networks that are inefficient.</p>	<p>Per-litre incentives are based on fuel type and years into program. Maximum \$0.20 per litre.</p> <p>Maximum: \$80,000 for solar air projects and \$400,000 for solar hot water projects (based on per square metre of collector area). Corporate maximum is \$2 million.</p> <p>\$0.01 per kilowatt hour. Maximum \$80 million per project, \$256 million per recipient. Total government assistance cannot exceed 75% of capital costs.</p> <p>\$10 per gigajoule of estimated annual energy savings, up to 25% of eligible project costs. Maximum \$50,000 per project and \$250,000 per organization.</p>
Going Global Innovation	Foreign Affairs and International Trade Canada	Funding for companies to pursue international research and development collaborative opportunities through partnerships with key players in other countries.	Researchers must be Canadian citizens, work for a Canadian university, a private company (maximum of 500 employees and \$50 million in annual sales) or a non-government organization/institute.	Up to 75% of eligible project costs. Maximum \$75,000. Total government assistance cannot exceed 75% of eligible costs.
Green Infrastructure Fund	Infrastructure Canada	Funding for large scale, strategic infrastructure projects that promote cleaner air, reduced greenhouse gas emissions and cleaner water.	Eligible infrastructure projects include wastewater, green energy generation, green energy transmission, solid waste and carbon transmission and storage.	Up to 25% of eligible costs.

OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
<i>(continued)</i>				
Industrial Research Assistance Program (IRAP)	National Research Council (NRC)	Funding and mentoring for Canadian companies to encourage innovative products, processes and technology.	Projects must be innovative, involve technical risk and advance the company's technical capabilities. Company must have under 500 employees.	Contact NRC-IRAP.
International Science and Technology Partnerships Program	Foreign Affairs and International Trade Canada	Funding to foster and support Canadian participation in collaborative/bilateral research projects through partnerships with other countries. May be repayable if the project becomes a commercial success.	Projects must contribute to the strategic objectives of the program and be technologically feasible.	Up to 50% of eligible project costs. Maximum depends on the partner country.
NextGen Bio-fuels Fund	Sustainable Development Technology Canada (SDTC)	Repayable funding to support the development and production of bio-fuels using next-generation processes. Funding is repayable over ten years on project completion, based on cash flows.	Eligible projects must be first-of-kind facilities that primarily produce next-generation renewable fuel (i.e., ethanol or bio-diesel) on a large demonstration scale, be located in Canada, use feedstocks that are representative of Canadian bio-mass, have demonstrated their technology on pilot scale and be completed in six years.	Up to 40% of eligible project costs. Maximum \$200 million. Total government assistance cannot exceed 60% of eligible project costs.
Research and Development (R&D) Program	Canadian Environmental Assessment Agency	Funding for projects that further the practice of environmental assessment or the understanding of issues in support of sustainable development.	Pre-approval is required. Projects must meet the program's priority areas and be completed in two years.	Up to \$42,500.
Science and Technology Internship Program	Natural Resources Canada	Funding towards the cost of hiring an eligible intern. Funding will be available until March 31, 2012. Next funding round is in 2010.	Applicants must be committed to bringing research to commercial application and be in the field of geomatics, geology, mining, forestry or energy and should have the project approved before hiring an eligible intern.	Maximum \$13,200 over 52 weeks.
Science Horizons Youth Internship Program	Environment Canada	Funding towards the cost of hiring eligible young scientists and post-secondary graduates for environmental projects. Additional funding expected for 2010/2011.	Employers must provide at least 30% of eligible project costs. Projects must provide hands on and meaningful work experience for youth (30 years old or under) and last from 6 months to one year.	Maximum \$12,000 per placement.
SD Tech Fund	Sustainable Development Technology Canada (SDTC)	Two rounds of funding annually support the late-stage development and pre-commercial demonstration of new technologies that address clean technology solutions (climate change, clean air, water and soil quality). Statements of interest for the next round of funding are due February 24, 2010.	Technologies should have application in specified sectors in Canada, show strong market relevance and generate incremental intellectual property to reduce uncertainties throughout the project. Applicants must be part of a project consortium.	Up to 50% of eligible costs per project.

INCOME TAX INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
Scientific Research and Experimental Development (SR&ED) Investment Tax Credits (ITCs)	Alberta Finance	10% refundable ITC on eligible SR&ED expenditures incurred in Alberta.	Expenditures must qualify for the federal ITC.	\$400,000 maximum per year, on an associated basis.
OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
Bio-energy Programs	Alberta Energy	<ul style="list-style-type: none"> • Bioenergy Producer Credit Program: Funding to assist with the production of bio-fuel or bio-gas in Alberta. Program ends March 31, 2011. • Bioenergy Commercialization and Market Development Program (BCMDP): Funding for the expansion or new development of bio-refining and (to bio-refiners) to analyze opportunities, adopt new technologies and develop markets. Program ends March 31, 2011. <p><i>Phase 1:</i> Projects in the initial stages of development.</p> <p><i>Phase 2:</i> Well-established companies and projects at the construction phase.</p> <ul style="list-style-type: none"> • Bioenergy Infrastructure Development Program (BIDP): Funding for the development and expansion of the distribution infrastructure of bio-fuel and energy transmission in Alberta. Program ends March 31, 2011. 	<p>Fuel production must meet fuel-grade ASTM or Canadian General Standards Board specifications. Applicants must enter into a Producer Credit agreement with the Government of Alberta.</p> <p>Applications must be made before beginning a project. Projects must demonstrate a significant value-added contribution to the Alberta bio-refining industry.</p> <p>Applications must be made before beginning a project. Projects must demonstrate a significant value-added contribution to the Alberta bio-refining industry.</p>	<p>Depends on the type of energy and the production capacity.</p> <p>Up to 50% of eligible costs. Maximum \$5 million per project (combined with the BIDP; see below).</p> <p>Up to 50% of eligible costs based on a formula. Maximum \$24 million (combined with Phase 1).</p> <p>Up to 35% of eligible costs. Maximum \$5 million per project (combined with the BCMDP; see above).</p>
Carbon Capture and Storage	Alberta Department of Energy	Funding to support demonstration projects and the development of large scale integrated carbon capture and storage (CCS) facilities in Alberta. The current round is closed; a second round may be announced based on funding.	Technology supported with funding from this program must be made widely available.	Up to 75% of total incremental CCS costs. No maximum.
Climate Change and Emissions Management Fund	Climate Change and Emissions Management Corporation (CCEMC)	Funding to support technologies that reduce greenhouse gas emissions and improve the ability to adapt to climate change. Proposals may be accepted starting the second half of fiscal 2009/2010.	Not announced yet.	Not announced yet.
EcoTrust for Clean Air and Climate Change	Alberta Energy Research Institute	Funding to support projects that will result in direct reductions in greenhouse gas emissions and air pollutants in a reasonable time. The current round is closed; a second round may be announced based on funding.	Projects must be in one of four strategic areas: clean air and energy efficiency; clean carbon; CO ₂ capture, transport and sequestration; or renewable energy. Projects must involve applied research, technology development, pilot operations and technology demonstrations that are pre-commercial in nature.	Maximum \$25 million. Total government funding cannot exceed 50% of eligible project costs.
Energy Environment Technology Fund	Alberta Environment and Alberta Energy Research Institute	Funding to support research, development, demonstration and deployment of improved technologies or methods that reduce emissions and/or increase energy efficiency.	Projects must fulfill one of five mandates: reduction of greenhouse gas emissions; clean coal/carbon technologies; renewable energy; water use in energy industry; or environmental policy.	Maximum \$100,000 per project.

OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
<i>(continued)</i>				
Industry Programs	Alberta Ingenuity Fund	<ul style="list-style-type: none"> • r&D Associates Program: Funding to recruit qualifying Master's and PhD graduates to conduct research to accelerate business ideas and benefit the organization. ("r" is intended to be lowercase.) • Commercialization Associates: Funding to recruit highly trained business and management personnel to increase business management and marketing expertise and advance the commercialization of industrial applied research. 	Applicants must be engaged in research and development based on technology derived from science and engineering disciplines, maintain in-house (or have contractual access to external) research facilities and have a plan for applying the research results. Projects must use at least 80% of the qualifying candidate's time and be pre-competitive research, prototype development, or demonstration and feasibility investigation of innovative technologies. Other conditions are based on entity size.	Up to \$62,000 per year for two years.
			Incorporated entities must have no more than 500 full-time employees, be engaged in research and development based on technology derived from science and engineering disciplines and have a plan for applying the research results.	Up to \$62,000 per year for two years.
Innovation Vouchers	Alberta Education and Technology	Vouchers to fund the development of technology-based ideas into marketable products or services. Vouchers are valid for nine months and can be used as partial payment to approved service providers. The program is a two-year pilot project; additional funding is planned for fall 2009.	Applicants must be registered in Alberta or Canada, conduct more than 50% of its business in Alberta, have no more than 50 employees and, in the previous year, have gross revenue of \$5 million or less. Eligible businesses are technology or knowledge-driven that develop new products or services for growing markets.	Up to 75% of eligible costs. Vouchers are available in two denominations. Combined maximum \$60,000.
Research and Technology Program	Alberta Energy Research Institute	Funding for programs that focus on CO ₂ and emissions, renewable and alternative energy, clean carbon/coal, bitumen upgrading, improved recovery or water use.	Pre-application form may be required to determine project potential. Applicants are encouraged to work collaboratively. Eligible projects develop Alberta's resources through the development of novel research and technology solutions that will sustain and grow Alberta's economy while improving environmental performance.	Generally, over \$50,000 for one-year projects; up to "millions of dollars" for large, multi-year pilot and demonstration projects.

INCOME TAX INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
International Financial Activity (IFA) Refund	British Columbia Ministry of Finance	Refund of B.C. corporate income tax paid on income from assigning or licensing a qualified patent or selling goods and services in connection with a qualified patent owned by a corporation, to a non-resident person. Eligible patents include those related to power generation through the use of wind, solar or tidal power, as well as those related to waste water treatment and fuel cell technology.	Companies must be incorporated in Canada with a permanent establishment in British Columbia and carry on international financial activities as part of an active business.	75% of B.C. corporate income taxes paid on income from the international financial business that relates to qualifying activities. Maximum \$8 million.
Scientific Research and Experimental Development (SR&ED) Investment Tax Credits (ITCs)	Canada Revenue Agency	10% ITC on qualifying SR&ED expenditures incurred in British Columbia.	Expenditures must qualify for the federal ITC and be incurred before September 1, 2014.	No maximum. For Canadian-controlled private corporations, ITCs may be refundable. For other corporations, ITCs can be carried back three years and forward 10.
Venture Capital Programs	British Columbia Ministry of Small Business Technology and Economic Development	<ul style="list-style-type: none"> • Eligible Business Corporation (EBC): 30% tax credit for corporations investing in an EBC. • Venture Capital Corporation (VCC): 30% tax credit for corporations investing in a VCC that invests in an eligible small business (ESB) or an EBC. 	<p>Shares must be held at least five years. A small business that is registered as an EBC must have 100 employees or less, pay 75% of its wages to B.C. residents, have equity capital of at least \$25,000 and be substantially engaged in a prescribed activity (e.g., alternative energy development and environmental technology). Maximum direct investment of \$5 million.</p> <p>Shares of the VCC must be held at least five years. ESB must have 100 employees or less at time of initial investment, pay 75% of its wages to B.C. residents and be substantially engaged in a prescribed activity (e.g., alternative energy development and environmental technology). Maximum direct investment in the ESB is \$10 million from VCCs in any two-year period.</p>	<p>Maximum tax credit is \$1,500,000 (30% of \$5 million) per EBC. Unused tax credits can be carried forward four years.</p> <p>No maximum. Unused tax credits can be carried forward four years.</p>
SALES TAX INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
Material and equipment used to conserve energy	British Columbia Ministry of Finance	Provincial sales Tax (PST) exemption for material and equipment used to conserve energy or produce electricity from renewable sources. Expiry dates vary.	<p>Eligible materials and equipments include:</p> <ul style="list-style-type: none"> • insulation; • “Energy Star Qualified” windows, doors, skylights and residential appliances; • energy efficient residential furnaces, boilers, heat pumps and gas-fired water heaters (minimum ratings apply); • energy efficient commercial boilers; • alternative energy sources (e.g., ocean, wind, solar and micro-hydro power generating equipment); • natural gas and propane conversion kits; • hybrid electric and HCGN bus conversions; and • aerodynamic and anti-idling devices for trucks and tractor-trailers (gross vehicle weight minimums may apply). 	Generally, no maximum.
Alternative fuel vehicles	British Columbia Ministry of Finance	PST exemption for acquisition or lease of new alternative fuel vehicles and conversion kits for existing vehicles.	Qualifying vehicles must be purchased or leased before April 1, 2011.	Up to 100% of PST. Maximum \$10,000, but depends on vehicle type.
Motor fuel tax concessions	British Columbia Ministry of Finance	Exemption or reduced fuel tax rates for cleaner, more environmentally friendly motor fuels.	Eligible fuels include alcohol-based fuel and natural gas, propane, ethanol, bio-diesel and hydrogen. Restrictions apply to each fuel type.	Rate reductions vary by fuel type.

OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
Acquiring Power Programs	BC Hydro	<ul style="list-style-type: none"> Bio-energy Call for Power: Purchase of electricity generated by independent producers using bio-mass as fuel. Net Metering: Customers earn credits by transferring excess electricity generated primarily for their own use from clean energy (e.g., hydro, wind, solar, photovoltaic, geothermal, tidal, wave and bio-mass) to the electrical grid. Standing Offer Program: Purchase of electricity generated from small and clean energy projects. 	<p>Projects must be located in British Columbia, able to connect to the province's transmission system, provide a comprehensive fuel supply plan and use proven technology.</p> <p>Generating units must have a rating capacity of 50 kilowatts or less and use a "BC Clean" energy source.</p> <p>Projects must be located in British Columbia and have a nameplate capacity between 0.05 and 10 megawatts. Program is limited to proven generation technologies.</p>	<p>No maximum.</p> <p>Credits reduce energy costs. Unused credits can be carried forward or paid.</p> <p>Depends on region, time of day and month.</p>
Innovative Clean Energy Fund	British Columbia Ministry of Small Business, Technology and Economic Development	Funding for projects that commercialize British Columbia's clean, efficient energy technologies and reduce greenhouse gas emissions. Currently, applications are not being accepted, but additional funding is expected this year.	Eligible projects include ocean tidal and wave, solar, geothermal, wind, bio-mass, wastewater, energy conservation and management, and variable street lighting technology. Funding for liquid bio-fuels will support the development of cellulosic ethanol, bio-diesel and bio-fuel technologies.	No maximum.
Natural Gas	Terasan Gas	<p>For businesses located in the Lower Mainland, Squamish or the Interior:</p> <ul style="list-style-type: none"> Energy Assessment: Free energy assessment. Efficient Boiler Program: Rebates for installing condensing or near-condensing boilers in new construction or retrofit projects. Applications must be made by August 31, 2009. Natural Gas Vehicle Grant: Grants towards the acquisition of natural gas vehicles or the conversion of vehicles to natural gas. 	<p>Businesses must spend more than \$20,000 a year on natural gas.</p> <p>Minimum and maximum boiler ratings apply.</p> <p>Businesses must purchase natural gas from refueling stations in Terasan Gas' Lower Mainland area.</p>	<p>100% of assessment cost.</p> <p>Maximums vary by program.</p> <p>\$10 per gigajoule based on one-year estimated consumption. Maximum grant is \$10,000, but depends on vehicle type.</p>
Power Sense Programs	Fortis BC	<ul style="list-style-type: none"> Energy Audit and Comprehensive Energy Study: Free energy audits to identify energy savings opportunities; rebates for comprehensive energy studies. Energy-Efficient Technologies and Solutions: Rebates for the purchase of energy efficient lighting, equipment and upgrades. New Facility Programs: Free assessment of a building's energy efficiency; rebates for more detailed assessments and toward the cost of efficiency measures. Industrial New Process Design Program: Rebates for building energy efficiency into the design of new processes and implementing technology upgrades. 	<p>None.</p> <p>Focuses on lighting, heating ventilation and air conditioning, water heating, refrigeration, digital controls, motors and the building envelope.</p> <p>None.</p> <p>None.</p>	<p>For small business and commercial customers: rebates up to 50% of study cost. Maximum \$5,000. For industrial customers: no maximum.</p> <p>No maximum.</p> <p>\$0.05 per estimated annual kilowatt hours (kWh) saved. Maximum rebate depends on two-year payback on incremental costs.</p> <p>\$0.05 per estimated annual kWh saving. Maximum rebate depends on two-year payback on incremental costs.</p>
Power Smart Program	BC Hydro	<p>Commercial</p> <ul style="list-style-type: none"> Data Centre and Server Initiative: Funding for data centre assessment and installation of energy conservation measures. Energy Study: Funding to identify cost-effective energy savings opportunities. High-Bay Lighting Initiative: Funding to install energy-efficient fluorescent high-bay lighting. 	<p>Minimum energy saving of 100,000 kWh per year and a minimum payback period of two years.</p> <p>None.</p> <p>Customers must have an existing high-bay facility (e.g., warehouse, athletic facility, large retail store) and spend at least \$50,000 on electricity per year. Projects must save 100,000 kWh of energy per year and have a minimum two-year payback period.</p>	<p>No maximums.</p> <p>Up to 100% of study cost.</p> <p>Up to 60% of project costs.</p>

OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
(continued) Power Smart Program (continued)	BC Hydro	<p>Commercial (continued)</p> <ul style="list-style-type: none"> • High-Performance Building Program: Funding and rebates to develop a high-performance design and install energy efficient lighting and appliances in new commercial and multi-unit residential buildings. • Product Incentive Program: Incentives for businesses that retrofit existing facilities with energy-efficient products. <p>Industrial</p> <ul style="list-style-type: none"> • Customer Site Investigation: Free site investigation study to analyze current energy use and identify low-cost energy savings opportunities. • End-Use Assessment: High-level assessment to identify energy efficient opportunities for a specific electric end-use system (e.g., compressed air, refrigeration, fans and blowers, and pumps). • Energy Efficiency Feasibility Study: Detailed analysis of individual systems to assess energy savings from improvements and related implementation costs. • Industrial Energy Manager Initiative: Funding to hire a full- or part-time energy manager. • Metering and Instrumentation Lending: Free use of equipment to collect data to assess if a plant is operating efficiently. • Monitoring, Targeting and Reporting: Funding for measuring energy performance and identifying opportunities to improve energy efficiency. • New Plant Design Program: Funding for energy study and incentives for implementing an efficient design for new facilities or expanded existing facilities. • Plant-Wide Audit: Funding for high-level plant-wide energy audit. • Project Incentive Funds: Funding for electricity efficiency improvements. • Transmission Service Rate Incentives: Capital incentives for energy efficient projects. 	<p>Minimum building sizes and energy-efficiency levels apply.</p> <p>Focuses on lighting, non-lighting controls, heating ventilation and air conditioning, commercial kitchens and appliances, refrigeration and livestock waterers.</p> <p>Industrial facilities must use between \$50,000 and \$1 million of electricity annually.</p> <p>Electric end-use systems must have more than 200 horsepower.</p> <p>End-use systems must have more than 200 horsepower.</p> <p>Customers must be billed at a transmission rate of 1823 or a distribution rate of 1200, 1201, 1210 or 1211. For full-time energy manager, customers must consume more than \$500,000 of electricity annually (10 gigawatt hours [GWh]/year). For part-time energy manager, customers must consume less than \$500,000 of electricity annually (10 GWh/yr).</p> <p>Customer must consume more than \$500,000 of electricity annually.</p> <p>Customers must consume more than \$500,000 of electricity annually.</p> <p>More than \$9,000 must be saved per year. Expansions must increase the power load by 5%.</p> <p>Customers must spend more than \$1 million on electricity (approximately 20 GWh) per year.</p> <p>Pre-approval required. Must be billed at a distribution rate of 1200, 1201, 1210 or 1211. Annual electricity cost must exceed \$50,000. Projects must save at least 50,000 kWh annually. Any hard-wired project must save \$2,500 annually.</p> <p>Customers must be billed at a transmission rate of 1823. Projects must save at least 300 megawatt hours/year of electricity, have an initial payback exceeding one year and a duration of at least five years.</p>	<p>Maximums vary by program.</p> <p>Depends on the item.</p> <p>100% of study cost.</p> <p>100% of assessment. Maximum \$5,000.</p> <p>Up to 100% of study cost. Maximum \$50,000 for large industrial customers.</p> <p>Up to 75% of energy manager salary.</p> <p>Up to 100% of equipment rental cost.</p> <p>Up to 100% for training and \$20,000 for each of implementation and operational energy analysis.</p> <p>100% of study cost.</p> <p>Up to 100% of audit costs. Maximum \$40,000.</p> <p>Up to 75% of costs. Maximum \$500,000.</p> <p>\$0.0134/kWh average of energy saved. Maximum \$500,000 or one-year payback.</p>
Solar Hot Water Installations	SolarBC	Discounts and grants for builders and developers to install solar hot water systems in new residential projects.	None.	Up to \$1,375 per system.

OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
<i>(continued)</i>				
Water Conservation	Vancouver Island Capital Regional District	<ul style="list-style-type: none"> • Water Audits: Free water audits for businesses in the ICI sector in Greater Victoria to determine efficiency of facilities and identify water conservation opportunities. <p>For companies in the Victoria Metropolitan area:</p> <ul style="list-style-type: none"> • Once-Through Cooling Systems Rebates: Rebates for replacing once-through cooling systems with energy-efficient models. • Efficient Toilet Rebates: Rebates for replacing existing toilets with energy-efficient toilets. 	<p>None.</p> <p>Projects require pre-approval.</p> <p>Projects must reduce municipal water consumption by 1,000 litres per day based on annual average and replace systems that use municipal water for the purpose of removing heat from equipment.</p> <p>Existing toilets must be acquired before 2005, be flushed 4,000 times per year and use more than 13 litres per flush. New toilets must meet the MaP Study rating of 350 grams per flush.</p>	<p>No maximum.</p> <p>Up to \$2,400 per ton. Maximum \$5,000.</p> <p>Maximum \$125 per toilet.</p>
Wind Power Projects on Crown Land	British Columbia Ministries: <ul style="list-style-type: none"> • Agriculture and Lands • Mines, Energy and Petroleum Resources 	Ten-year low rent period for Crown land used by independent wind power producers.	Corporate producers must be incorporated or registered in British Columbia. Various nominal annual rents apply.	No participation rent for ten years.

INCOME TAX INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
Green Energy Equipment Tax Credit	Manitoba Finance	<ul style="list-style-type: none"> • Manufacturer's tax credit: 5% refundable tax credit on the sale of qualifying geothermal heat pumps manufactured primarily in Manitoba. 	Property must be new and sold before 2019 to a purchaser to produce green energy in Manitoba.	No maximum.
		<ul style="list-style-type: none"> • Purchaser's tax credit – geothermal systems: Refundable tax credit on the eligible capital cost of qualifying property: <ul style="list-style-type: none"> - 10% for geothermal systems (excluding heat pumps manufactured in Manitoba) purchased to produce green energy in Manitoba; and - 5% for geothermal heat pumps manufactured in Manitoba. 	Property must be new, purchased before 2019 and installed by a member of the Manitoba Geothermal Energy Alliance (MGEA).	No maximum.
		<ul style="list-style-type: none"> • Purchaser's tax credit – solar thermal systems: 10% refundable tax credit on the eligible capital cost of qualifying solar thermal systems purchased for use in Manitoba. 	Property must be new conventional active solar heating equipment used in Manitoba primarily to heat air or water.	No maximum.
Manufacturing Investment Tax Credit (ITC)	Manitoba Finance	10% ITC (70% refundable) for manufacturing and processing (M&P) equipment, which includes clean energy generation and energy conservation equipment.	Clean energy generation and energy-conservation equipment must qualify for federal capital cost allowance class 43.1 or 43.2 and be purchased before January 1, 2012, for use in the company's Manitoba M&P business.	No maximum.
Odour-control Tax Credit	Manitoba Finance	10% non-refundable (refundable for agricultural corporations and farmers) tax credit on eligible capital property acquired to prevent, reduce or eliminate nuisance odours from the use or production of organic waste.	Expenditures must be incurred before 2012.	No maximum.
Research and Development Tax Credit	Manitoba Finance	20% tax credit on qualifying scientific research and experimental development expenditures incurred in Manitoba. The credit will be fully refundable for eligible expenditures incurred after 2009 under a contract with a qualifying research institute for new technologies and biotechnologies (details to be announced).	Expenditures must qualify for the federal ITC.	No maximum.
SALES TAX INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
Tax exemption for bio-fuel	Manitoba Finance	Manitoba-produced bio-fuel is exempt from sales tax and the 11.5 cents per litre motive fuel tax, until March 31, 2011.	Bio-fuel must meet the American Association for Testing and Materials (ASTM) D-6751 standard.	No maximum.
OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
Agri-Food Research & Development Initiative	Manitoba Agriculture, Food and Rural Initiatives	Funding for the development of new technologies, production methods and markets. Projects will benefit Canada's water resources, soil, air or bio-diversity. New funding to be announced in the summer of 2009.	Projects must demonstrate a return on investment and a probable industry impact within five years of completion, address a research need, target the creation of new opportunities and result in additional farm income streams or reduced costs of primary production.	Up to 50% of eligible costs. No maximum.
Ethanol Production Grant	Manitoba Science, Technology, Energy and Mines	Grant for the production of ethanol in Manitoba, available under <i>The Biofuels Act</i> until December 31, 2015.	Ethanol must be sold in Manitoba to fuel suppliers or used to make gasohol for retail sale in Manitoba. Producers must have a licence issued under <i>The Biofuels Act</i> to produce ethanol.	Grant is based on 98% of eligible litres. Grant rate depends on the calendar year.
Hybrid Electric Vehicle Rebate	Manitoba Science, Technology, Energy and Mines	Rebate for the purchase or lease of hybrid vehicles.	Qualifying hybrid vehicles must be new and purchased or leased in Manitoba.	\$2,000 per vehicle. No maximum.
Manitoba Biodiesel Testing and Quality Assurance Support Program	Manitoba Science, Technology, Energy and Mines	Funding for bio-diesel testing to meet the ASTM standards, or for consulting services to resolve start-up problems or create in-house quality assurance programs.	Applicants must plan to obtain BQ9000 certification for the bio-diesel production plant. Final claims for repayment must be submitted before April 1, 2010. Eligible costs must be incurred from April 1, 2009, to March 31, 2010, inclusive.	50% of eligible costs. Maximum \$50,000.
Manitoba Geothermal Energy Incentive Program	Manitoba Science, Technology, Energy and Mines	Grants for eligible new district geothermal systems.	The system must be geographically separate and independent, serve a minimum number of buildings on permanent foundations and fulfill a minimum threshold of BTUs for heating and cooling. The heat pump equipment must meet minimal coefficient of performance requirements. Installations must meet CSA Standard C448 for earth energy systems and the installer/contractor must be accredited by the Manitoba Geothermal Energy Alliance (MGEA).	Up to \$150,000.

OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
(continued) Power Smart Programs	Manitoba Hydro	<ul style="list-style-type: none"> • Commercial business programs: <ul style="list-style-type: none"> - <i>Commercial Building Envelope:</i> Incentives for installing insulation upgrades and energy-efficient windows. - <i>Commercial Building Optimization:</i> Incentives for the upfront costs of the investigation process (scoping, investigation study, implementation and persistence) to recommend strategies to improve energy efficiencies (retrocommissioning projects). - <i>Commercial Clothes Washers Program:</i> Incentives for installing ENERGY STAR® rated energy-efficient front-loading commercial clothes washers. - <i>Commercial Custom Measures:</i> Incentives for feasibility studies and installation to upgrade to energy-efficient electrical and natural gas equipment and systems not covered by other Manitoba Hydro programs. - <i>Commercial HVAC Program:</i> Incentives for upgrading to energy-efficient furnaces, boilers, chillers and CO₂ sensors. - <i>Commercial Kitchen Appliances Program:</i> Rebates for the purchase of ENERGY STAR® qualified commercial steamers and natural gas fryers. - <i>Commercial Lighting Program:</i> Incentives for installing energy-efficient lighting. - <i>Commercial Parking Lot Controllers Program:</i> Incentives for installing energy-efficient parking lot controllers. - <i>Commercial Refrigeration Program:</i> Rebates for installing energy-efficient refrigeration equipment and technology upgrades. - <i>Commercial Earth Power Program:</i> Incentives for installing a geothermal heat pump system to replace a conventional electric heating system. - <i>Network Energy Management Program:</i> Incentives to purchase software programs to shut down personal computers when they are inactive. - <i>New Buildings Program:</i> Incentives to design and construct energy-efficient buildings. - <i>Power Smart Shops:</i> Free energy, water and waste assessment and installation of energy-efficient upgrades (e.g., fluorescent light bulbs and faucet aerators). - <i>Commercial Rinse and Save program:</i> Free installation of energy-efficient pre-rinse valves. 	<p>Pre-approval may be required. Applicants must be billed at general service electricity or natural gas rate and, for some programs, remain a customer for a minimum period.</p> <p>Insulation upgrades are for renovation projects only and must meet the required Power Smart-recommended levels. Energy-efficient windows must have a U-Value of 2.0 or less.</p> <p>Available to larger commercial buildings. Applicant must commit to implementing measures with a pay-back period of two years or less (capped at \$0.20/ft²).</p> <p>Applicants must own or control the building. Washers must have a Modified Energy Factor (MEF) of 1.80 or greater. In-suite installations are not eligible.</p> <p>Applicants must complete a feasibility study. Minimum energy-saving criteria apply. Equipment must be operating within 24 months of the approval date, be used for at least 36 months and have an expected life of at least 10 years.</p> <p>Specifications must be met (e.g., minimum boiler combustion efficiency, AFUE, capacity and baseline ratings apply).</p> <p>The appliances must be used for a minimum number of hours per year. Replacements must replace an appliance using the same fuel. New installations also qualify.</p> <p>Applicants must operate lighting at least 2,000 hours/year. Lighting must be installed within one year of the approval date.</p> <p>Controllers must be installed within one year of the approval date and automatically vary the amount of energy delivered to the electrical outlets depending on the temperature.</p> <p>Existing buildings heated by natural gas are not eligible. A feasibility study may be required. Specific requirements apply to energy sector and natural gas sector customers.</p> <p>Applicants must use the software for three years from the installation date. Software must be installed within one year from the date of purchase.</p> <p>The Prescriptive Building path is for smaller buildings designed to meet Power Smart Design Standards. The Custom Building Design path is for larger buildings designed to achieve an energy efficiency level at least 33% more than the Model National Energy Code of Canada for Buildings 1997.</p> <p>Applicants must be small business owners (e.g., restaurants, convenience stores and small offices) with a maximum property size of 5,000 ft². Franchises and chains are not eligible.</p> <p>Applicant must own or operate a restaurant or food service company, have an existing pre-rinse assembly and have a minimum water pressure of 40 pounds per square inch.</p>	<p>Depends on the product. Maximum incremental costs: 75% for insulation upgrades and 80% for window installation.</p> <p>Scoping: \$2,500. Investigation study: up to \$0.14/ft² of conditioned space for the study. Implementation: Maximum \$10,000. Persistence: Maximum \$5,000.</p> <p>\$180 per eligible washer.</p> <p>Feasibility study: Maximum \$10,000. Installation: Project maximum: \$250,000 for all electrical measures; \$100,000 for all natural gas measures.</p> <p>Depends on item.</p> <p>\$2,500 per eligible steam cooker and \$1,250 per eligible fryer.</p> <p>Depends on item.</p> <p>\$50 per controlled circuit.</p> <p>Depends on item.</p> <p>Feasibility study: Maximum \$10,000. Installation: lesser of \$1.25/ft² heated by the system or \$60/MBH (1 MBH = 1000 British Thermal Units [BTU]) of installed capacity.</p> <p>Maximum \$15 per software licence.</p> <p>Prescriptive Building path: \$0.50/ft² on construction completion. Custom Building Design path: \$0.50/ft² for design, \$0.50/ft² on construction completion and additional incentives if building meets proven performance levels.</p> <p>Depends on item.</p> <p>Free valve and installation.</p>

OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
(continued) Power Smart Programs	Manitoba Hydro	<ul style="list-style-type: none"> • Industrial programs: <ul style="list-style-type: none"> - <i>Bioenergy Optimization Program:</i> Incentives to offset project evaluation and capital investment costs to install a biomass-to-energy conversion system. Incentives are available for feasibility studies and implementation. - <i>Performance Optimization Program:</i> Forgivable loans for the investigation (feasibility study) and implementation of energy efficiency improvements. Loans will be forgiven after the equipment operates for three years. - <i>Natural Gas Optimization Program:</i> Incentives to identify, investigate (feasibility study) and implement system efficiency improvements. 	<p>Pre-approval is required. Applicants must be billed at general service electricity or natural gas rate.</p> <p>A pre-feasibility study and project agreement are required. Annual performance and equipment reviews are required for the first five years.</p> <p>Projects must be completed within 12 months of approval date and use proven measures. Minimum expected equipment operating life is 10 years. Minimum project energy savings of 25,000 kilowatt hours/year or 10 kilowatt demand of three phase power.</p> <p>Projects must be completed within 12 months of approval date. Applicants must consume over 100,000 m³ of energy/year. Projects must have a minimum energy savings of 10,000m³/year and use proven measures with a minimum expected equipment life of five years.</p>	<p>Feasibility study: Maximum \$15,000. Implementation: Maximum \$1 million on natural gas load reductions.</p> <p>Feasibility study: Maximum \$15,000. Implementation: Maximum \$250,000.</p> <p>Feasibility study: Maximum \$10,000. Implementation: Maximum \$100,000.</p>
Sustainable Development Innovations Fund (SDIF)	Manitoba Conservation	<ul style="list-style-type: none"> • Open Category: Funding for the development, implementation and promotion of environmental innovation and sustainable development projects. • Waste Reduction and Pollution Prevention (WRAPP) Fund: Funding for projects that focus on waste reduction, pollution prevention and integrated waste management practices. • Water Stewardship Fund (WSF): Funding for unique and innovative projects that maintain the quality and quantity of water, wetlands, riparian areas and aquatic habitat in Manitoba. 	<p>Projects must address SDIF priority areas, achieve or demonstrate measureable progress, be environmentally and ecologically sound, promote a sustainable approach, have clear environmental benefits and take into account benefits to the community and the economy. Applicants are encouraged to form partnerships.</p> <p>Projects must address WRAPP priority areas, be environmentally and ecologically sound, promote a sustainable approach with environmental, community and economic benefits. Applicants are encouraged to form partnerships. At least 50% of total project support must be from sources other than the Province of Manitoba.</p> <p>Projects must address WSF priority areas, be environmentally and ecologically sound and promote a sustainable approach with environmental benefits. Applicants are encouraged to form partnerships.</p>	<p>Maximum generally \$50,000.</p> <p>Maximum generally \$50,000.</p> <p>Maximum generally \$25,000.</p>
Technology Commercialization Program	Manitoba Competitiveness, Training and Trade	Funding for the commercialization or acquisition of technology to create jobs and economic benefits in Manitoba.	Project must be pre-approved, located in Manitoba and involve the innovative or novel use of technology. Owner must invest at least 50% of costs.	Up to 75% of eligible costs. Maximum \$100,000. Total government funding cannot exceed 75% of eligible costs.

INCOME TAX INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
Research and Development Tax Credit	New Brunswick Department of Finance	15% refundable tax credit on qualifying scientific research and experimental development expenditures incurred in New Brunswick.	Expenditures must qualify for the federal investment tax credit.	No maximum.
OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
Business Development Program	Atlantic Canada Opportunities Agency	Interest-free loans to Atlantic Canada entrepreneurs (generally, small and medium-sized) that develop new or improved technologies, products, services or processes. Loans are normally repayable in 10 years.	Projects must provide economic benefit to an area, demonstrate the need for financial assistance, be economically viable and conform with the environmental guidelines in the <i>Canadian Environmental Assessment Act</i> .	Interest on a \$500,000 loan. Maximum loan 75% of eligible costs.
Energy Efficiency and Conservation Programs	Efficiency NB	<ul style="list-style-type: none"> • Commercial business programs: <ul style="list-style-type: none"> - <i>Commercial Lighting - Bright Ideas Program:</i> Subsidies provided to distributors to allow businesses to purchase energy-efficient lighting products at the cost of standard efficiency products. - <i>Energy Smart - Existing Commercial Buildings Retrofit Program:</i> Incentives for energy audits and implementing the recommended retrofit projects. - <i>Start Smart - New Commercial Buildings Incentive Program:</i> Incentives to design sustainable high-efficiency buildings. • Large Industrial Program: Incentives for identifying and developing business cases for projects, purchasing and installing equipment to measure and verify savings and implementing eligible projects (projects that result in energy efficiency, fuel substitution performance improvement, reduced energy intensity or reduced greenhouse gas emissions). Programs are available until March 31, 2012. <p><i>Capital Energy Efficiency Project Business Case Development:</i></p> <ul style="list-style-type: none"> - <i>Opportunity Identification Incentive:</i> Incentives for conducting energy audits to identify energy-efficient project opportunities. - <i>Business Case Incentive:</i> Incentives for conducting detailed feasibility assessments to support the implementation of energy-efficient capital projects. - <i>Energy Savings Measurement and Verification (M&V) Incentive:</i> Incentives for implementing systems that measure the energy savings from Capital Energy Efficiency Project implementation. <p><i>Energy Management Information System (EMIS) Projects:</i></p> <ul style="list-style-type: none"> - <i>EMIS Audit Incentive:</i> Incentives for audits that identify energy management information system opportunities. - <i>EMIS Implementation Plan Incentive:</i> Incentives for detailed feasibility assessments that support the implementation of an EMIS. - <i>EMIS Implementation Incentive:</i> Incentives for the implementation of an EMIS. 	<p>Lighting products must be purchased from authorized distributors.</p> <p>Pre-approval is required. Retrofit projects must be completed within 18 months of the approval date. Projects with payback periods under one year when bundled with complementary incentives are not eligible.</p> <p>Pre-approval of building plans by Efficiency NB and Natural Resources Canada required. Buildings must achieve an energy efficiency level at least 30% greater than the Model National Energy Code of Canada for Buildings 1997 (MNECB).</p> <p>Each incentive requires pre-approval and may require a report that complies with the program's guidelines. Applicants must operate industrial facilities in New Brunswick with a minimum average electrical load of 2 megawatt (MW). The primary activity performed at the facility must be a manufacturing process for production of goods or the extraction of raw materials and at least 50% of the energy consumed at the facility must be used in the manufacturing process.</p> <p>Applicant must prepare a detailed feasibility assessment for at least 50% of the eligible projects.</p> <p>Applicant must implement at least 50% of the eligible projects.</p> <p>Applicant must prepare a report documenting three consecutive months of M&V reports to qualify for the full incentive.</p> <p>No additional requirements.</p> <p>Applicant must implement a substantial portion of the EMIS.</p> <p>Applicant must prepare a report documenting three consecutive months of EMIS reports to qualify for the full incentive.</p>	<p>Depends on product.</p> <p>Varies by building size. Maximums for buildings at least 6,968 m²: Energy audit \$3,000. Implementation \$50,000.</p> <p>Twice estimated annual energy savings. Maximum \$60,000.</p> <p>Maximum \$500,000.</p> <p>Up to 50% of eligible costs. Maximum \$50,000.</p> <p>Up to 50% of eligible costs. Maximum \$250,000.</p> <p>Up to 50% of eligible costs. Maximum \$50,000.</p> <p>Up to 100% of eligible costs. Maximum \$15,000.</p> <p>Up to 50% of eligible costs. Maximum \$35,000.</p> <p>Up to 50% of eligible costs. Maximum \$100,000.</p>

OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
(continued) Energy Efficiency and Conservation Programs (continued)	Efficiency NB	<ul style="list-style-type: none"> • Small and Medium Industrial Program: Incentives for identifying and implementing projects that result in energy efficiency, fuel substitution performance improvement, reduced energy intensity or reduced greenhouse gas emissions. Programs are available until March 31, 2012. <p><i>Capital Project Development:</i></p> <ul style="list-style-type: none"> - <i>Opportunity Identification Study Incentive:</i> Incentives for comprehensive assessments that identify energy-efficient projects and for the preliminary feasibility assessment of those projects. - <i>Detailed Feasibility Study Incentive:</i> Incentives for conducting detailed feasibility assessments that support the implementation of energy-efficient capital projects. <p><i>Capital Project Implementation Incentive:</i> Incentives for the implementation of energy-efficient capital projects.</p>	<p>Each incentive requires pre-approval and may require a report that complies with the program's guidelines. Applicants must operate industrial facilities in New Brunswick with a maximum average monthly peak electrical load of 2 MW. The primary activity performed at the facility must be a manufacturing process for production or processing of goods and at least 50% of the energy consumed at the facility must be used in the manufacturing process.</p> <p>No additional requirements.</p> <p>No additional requirements.</p> <p>No additional requirements.</p>	<p>Maximum \$83,000 per facility.</p> <p>Up to 50% of eligible costs. Maximum \$3,000.</p> <p>Up to 50% of eligible costs. Maximum \$10,000 per study; \$30,000 per facility.</p> <p>Lesser of \$10/gigajoule of energy savings, 25% of eligible costs and amount to reduce the payback period to one year. Maximum \$50,000 per facility.</p>
Renewable Projects	NB Power	<ul style="list-style-type: none"> • Net Metering: New Brunswick customers can earn credits toward their electricity costs by transferring excess electricity generated primarily for their own use from a renewable source (e.g., wind, water, solar, bio-gas or bio-mass) to the electrical grid. • Embedded Generation: NB Power will purchase electricity generated by operators of small renewable energy-generating facilities in New Brunswick (e.g., bio-gas, bio-mass, solar and wind). 	<p>Pre-approval is required. Maximum cumulative output is 100 kilowatt (kW).</p> <p>Pre-approval is required and the term of the contract must be at least 20 years. The program is for renewable generating facilities with a capacity from 100 kW to 3,000 kW.</p>	<p>Credit towards the cost of energy. Credits can be carried forward until March 31 of following year.</p> <p>Based on set price per kilowatt hour (kWh). As of April 2009 the price is 9.445 cents/kWh.</p>

Current to September 2009

INCOME TAX INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
Research and Development Tax Credit	Newfoundland and Labrador Department of Finance	15% refundable tax credit on qualifying scientific research and experimental development expenditures incurred in Newfoundland and Labrador.	Expenditures must qualify for the federal investment tax credit.	No maximum.
Direct Equity Tax Credit	Newfoundland and Labrador Department of Finance	Non-refundable tax credit for corporations investing in newly issued common voting shares of an eligible small business engaged in growing areas of the economy, including technology and research and development.	Shares must be held at least five years. Eligible small business must carry on qualifying activities and have under \$20 million in assets and 50 employees or less. Shareholder equity and shareholder loans must be at least \$25,000 before issuing the new shares.	Up to 35%. Maximum annual tax credit is \$50,000. Unused tax credits can be carried forward seven years or back three.
OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
Business and Market Development	Newfoundland and Labrador Department of Innovation, Trade and Rural Development	Funding for value-added manufacturing and export-oriented activities by new and expanding small businesses.	Applicants must have under 50 employees, under \$5 million in annual sales and match the funding received from the program. Projects must develop new markets or research new product development opportunities.	Up to \$25,000.
Business Development Program	Atlantic Canada Opportunities Agency	Interest-free loans to Atlantic Canada entrepreneurs (generally, small and medium-sized) that develop new or improved technologies, products, services or processes. Loans are normally repayable in 10 years.	Projects must provide economic benefit to an area, demonstrate the need for financial assistance, be economically viable and conform with the environmental guidelines in the <i>Canadian Environmental Assessment Act</i> .	Interest on a \$500,000 loan. Maximum loan 75% of eligible costs.
Commercial Lighting Program	takeCHARGE	Subsidies provided to distributors to allow businesses to purchase high-performance and low-wattage energy-efficient lighting products at the cost of standard-efficiency products.	Lighting products must be purchased from registered lighting distributors.	Depends on the product.
Commercialization Program	Newfoundland and Labrador Department of Innovation, Trade and Rural Development	Conditionally repayable funding for the development of innovative, market-ready products and services including technology transfer activities.	Projects must be innovative in a post-research stage of product and market development leading to full commercialization.	Up to 75% of eligible costs. Maximum \$500,000.
Fisheries Technology and New Opportunities Program	Newfoundland and Labrador Department of Fisheries and Aquaculture	Funding for research and development in the harvesting and processing sectors. Eligible projects include innovative by-product recovery (e.g., recovery of raw material wastage and reduced discarding of fishery by-product).	Project evaluation criteria include: economic impact, industry trends and market, sustainability, regulatory impact and compliance, competitive impact, commercial potential and cost.	Up to 60% of eligible costs. Maximum \$100,000.

INCOME TAX INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
Research and Development Tax Credit	Nova Scotia Department of Finance	15% refundable tax credit on qualifying scientific research and experimental development expenditures incurred in Nova Scotia.	Expenditures must qualify for the federal investment tax credit.	No maximum.
CAPITAL TAX INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
Energy Efficiency Tax Credit	Nova Scotia Department of Finance	Non-refundable tax credit applied against Nova Scotia Large Corporations Capital tax. Credit is 25% of eligible capital investments in renewable energy sources or energy-efficiency investments made in the year.	Investments must qualify for federal capital cost allowance class 43.1 or 43.2.	Maximum credit is 50% of the Nova Scotia Large Corporations Capital Tax payable. Unused credits can be carried forward seven years.
OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
Business Development Program	Atlantic Canada Opportunities Agency	Interest-free loans to Atlantic Canada entrepreneurs (generally, small and medium-sized) that develop new or improved technologies, products, services or processes. Loans are normally repayable in 10 years.	Projects must provide economic benefit to an area, demonstrate the need for financial assistance, be economically viable and conform with the environmental guidelines in the <i>Canadian Environmental Assessment Act</i> .	Interest on a \$500,000 loan. Maximum loan 75% of eligible costs.
Energy Efficiency, Conservation, and Net Metering Programs	Nova Scotia Power	<ul style="list-style-type: none"> • Commercial and Industrial Custom Program: Incentives for scoping studies (energy audits), feasibility studies and implementation of energy-efficient installations involving compressed air, industrial processes, refrigeration, motors, lighting and other electrical end uses. • Energy Efficient Products and Lighting Direct Install Program: Free installation of energy-efficient compact fluorescent lights (CFLs) and light-emitting diode (LED) exit lights for small businesses. • Net Metering: Nova Scotia customers can earn credits toward their electricity costs by transferring excess electricity generated from a renewable source (e.g., wind, solar, fuel cells, geothermal, bio-mass or tidal) to the electrical grid. • Smart Lighting Choices: Financial incentives provided to distributors to allow businesses to purchase high-performance and low-wattage energy-efficient T8 lighting products at the cost of standard products. 	<p>Available to medium and large customers with a typical peak electrical demand of 250 kilowatt (kW) or higher and new facilities, at least 2,000 m², in the design or construction phase. Projects should save at least 20,000 kilowatt hours of electrical energy/year.</p> <p>None.</p> <p>Customers must be served from Nova Scotia Power's distribution system (i.e., 24,940 volts or less). Generating equipment must have a maximum production capacity of 100kW.</p> <p>A list of qualifying equipment is maintained by the Consortium for Energy Efficiency. Lighting products must be purchased from authorized distributors.</p>	<p>Scoping studies: 50% of eligible costs. Maximum \$1,000. Feasibility study: Maximum \$15,000. Implementation: 50% of eligible costs. Maximum \$500,000.</p> <p>No maximum.</p> <p>Credit towards the cost of energy. Credits can be carried forward 12 months.</p> <p>Depends on product.</p>
Energy Training Program for Students	Nova Scotia Department of Energy	Wage subsidy for hiring Nova Scotia post-secondary students and recent graduates for summer work terms.	Applicants must be small or medium-sized Nova Scotia companies involved in the energy sector and provide work experience related to the student's program of study.	50% of wages. Maximum \$7.50/hour.
Environmental Technology Program	ecoNova Scotia	Funding for reducing greenhouse gas and air pollutant emissions while advancing sustainable prosperity in Nova Scotia. Applications accepted until January 31, 2010.	Applicants must have operations based in Nova Scotia and contribute (with any partners) at least 20% of the project costs. Projects must (i) have evidence of significant and/or unique technological innovation; and (ii) develop environmental technologies with a strong potential for commercialization or involve technology transfers that adopt underused environmental technologies.	Up to 50% of eligible project costs. Total government assistance cannot exceed 80% of eligible project costs.
Industrial Expansion Fund	Nova Scotia Department of Economic and Rural Development	Funding towards innovation and technology that contributes to a prosperous and sustainable business climate for Nova Scotia.	Available for going green projects that are aligned with Nova Scotia's Opportunities for Sustainable Prosperity strategy and result in job creation or enhanced productivity.	No maximum.
Natural Gas Equipment Rebate Program 2009-2010	Heritage Gas	Rebates for converting to natural gas. Program expires March 31, 2010.	Applicant must consume less than 20,000 gigajoule of natural gas annually (larger customers should contact Nova Scotia Department of Energy). New commercial construction where natural gas is available does not qualify.	Depends on item. Maximum 50% of eligible costs.

OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
(continued) Private Sector Research and Development Co-operative Employment Program	Nova Scotia Department of Economic and Rural Development	Wage subsidy for hiring co-operative education university students in the science, business or engineering fields.	Companies must pay at least \$20/hour plus 4% vacation pay, provide on-the-job research and development opportunities and receive National Research Council's Industrial Research Assistance Program (NRC-IRAP) funding and/or the federal Scientific Research and Experimental Development Tax Credit.	75% of eligible wages. Maximum \$15/hour.
Solar Rebate Program	Conserve Nova Scotia	Rebate for installing solar air or water heating systems. Application deadline is May 31, 2010.	Systems must be purchased and installed by March 31, 2010. The make and model must be on Natural Resources Canada's list of approved systems.	15% of the installed cost. Maximum \$20,000.
Value-Added Manufacturing Program	Resource Recovery Fund Board Incorporated	Repayable, forgivable and non-repayable funding for local businesses that develop value-added products from materials diverted from the waste stream (e.g., landfill sites). Funding supports prototypes, pilots or demonstrations, and the commercialization of new technologies not previously available in Nova Scotia.	Projects are assessed based on job creation, market development potential and other economic factors. Business alliances and partnered proposals are encouraged. Applicants must contribute at least 20% of the equity for the project.	Up to 50% of eligible costs.

INCOME TAX INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
Ontario Business Research Institute Tax Credit (OBRI)	Canada Revenue Agency	20% refundable tax credit on qualifying Scientific Research and Experimental Development (SR&ED) expenditures incurred in Ontario.	SR&ED expenditures must be incurred by a permanent establishment in Ontario under contracts with eligible Ontario research institutes.	Up to \$4 million per year (20% of a \$20 million annual expenditure limit for an associated group).
Ontario Innovation Tax Credit (OITC)	Canada Revenue Agency	10% refundable tax credit on qualifying SR&ED expenditures incurred in Ontario.	SR&ED expenditures must be incurred by a permanent establishment in Ontario.	Up to \$300,000 per year (10% of a \$3 million annual expenditure limit for an associated group. The \$3 million limit is eliminated or reduced if taxable income and taxable capital exceed specified thresholds.)
Ontario Research and Development Tax Credit	Canada Revenue Agency	4.5% non-refundable tax credit on qualifying SR&ED expenditures incurred in Ontario.	Expenditures must qualify for the federal investment tax credit.	No maximum.
Ontario Tax Exemption for Commercialization (OTEC)	Ontario Ministry of Finance	10-year income and minimum tax exemption for corporations incorporated after March 24, 2008 and before March 25, 2012.	Corporations must commercialize intellectual property developed by qualifying Canadian universities, colleges or research institutes, and must derive all or substantially all of their gross revenue from eligible commercialization businesses.	No maximum.
SALES TAX INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
Solar, wind, micro hydro-electric and geothermal energy systems rebate	Ontario Ministry of Revenue	Rebate of retail sales tax for builders that install or expand qualifying alternative energy systems or their components in residential premises.	Qualifying systems must be purchased and installed before January 1, 2010.	No rebate limit.
Vehicles powered by alternative fuels	Ontario Ministry of Revenue	Retail sales tax (RST) rebate for acquisition of vehicles that operate on or are converted to operate on alternative fuels.	Qualifying hybrid electric vehicles must be purchased or leased before April 1, 2012.	Rebate for RST paid. Maximum \$2,000.
OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
Achieving Innovation & Manufacturing Excellence	Yves Landry Foundation	Grants for Ontario manufacturers with at least three years of operating history or a solid financial footing to provide training. Companies must have between 15 and 1,500 employees. Preliminary applications must be made by August 1, 2009 and full proposals by September 30, 2009.	Eligible training projects include the development of skills that support innovation or the adaptation of new technology, processes or procedures. Projects must be completed by March 31, 2010.	100% of direct training costs and 50% of indirect training costs. Maximum \$50,000 per company.
Advanced Manufacturing Investment Strategy (AMIS)	Ontario Ministry of Economic Development	Interest-free loans to Ontario manufacturing companies that invest in leading-edge technologies and processes.	Eligible projects include waste reduction or energy conservation Centres of Excellence. Over five years, the project must create or retain 50 jobs or invest \$10 million.	Interest on a \$10 million loan for five years. Maximum loan is 30% of eligible project costs.
Alternative Renewable Fuels 'Plus' Research and Development Fund	Ontario Ministry of Agriculture Food & Rural Affairs	Funding for the research of new uses for bioproducts, alternative renewable fuels and co-products.	Research that includes improvements to the alternative renewable fuels industry products and processes and promotion of agricultural value-added opportunities in the bioproduct and alternative renewable fuels industries in Ontario.	No dollar limit.
Applied Research and Development Program	Federal Economic Development Initiative for Northern Ontario (FEDNOR)	Repayable funding for Northern Ontario projects that support the commercialization of intellectual property, value-added product development and productivity improvements.	Eligible projects include research and development, pre-commercial product development and pre-operational marketing studies.	Up to 50% of eligible costs. Maximum \$500,000. Repayable after second year, over 10 years.
Canadian Manufacturers & Exporters (CME) SMART Program	Canadian Manufacturers & Exporters	Grants for small and medium-sized Ontario manufacturers with at least two years of operating history to improve their productivity. Facility must have from 10 to 500 employees.	Includes projects that increase energy efficiency and reduce the company's environmental impact. Projects must improve productivity and result in continuous improvement and use state-of-the-art techniques.	50% of eligible costs. Maximum \$50,000 per project.

OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
(continued) Commercialization Programs	Ontario Centres of Excellence (OCE) in partnership with MaRS	<ul style="list-style-type: none"> • Investment Accelerator Fund (IAF): Funding for Ontario start up and early stage technology companies about to take their products and services to market. • Market Readiness: Funding to new Ontario corporations to develop commercial applications for innovative products and processes. • Martin Walmsley Fellowship for Technological Entrepreneurship: Grants to academic researchers to establish new technologically innovative businesses in Ontario. 	<p>Applicants must have a known market of at least \$20 million, revenues under \$500,000, a clear path to commercialization and no third-party investment. At least 50% of wages must be paid to Ontario employees. Eligible development activities include technology, intellectual property and creation of proof of concept prototype/product.</p> <p>Products and processes must result from intellectual property developed at Ontario colleges, universities or research hospitals, and must be ready to commercialize for the market place.</p> <p>Research must be carried out at a university under an OCE-funded program. The researcher must surrender tenure on receipt of grant.</p>	<p>Up to \$500,000 in the form of convertible debentures (for a small equity interest).</p> <p>Maximum \$150,000.</p> <p>\$50,000 per year. Maximum of two years. Plus up to 10% of pre-approved expenses.</p>
Conservation Fund	Ontario Power Authority (OPA)	Funding to Ontario corporations for action-oriented sector-specific electricity conservation pilot projects.	Eligible projects must develop, coordinate and stimulate electricity conservation, benefit one or more sectors of Ontario's economy and promote the development of a culture of electricity conservation.	50% of eligible costs. Maximum \$400,000 per project. The maximum is higher if there are electricity demand savings during the project.
Eastern Ontario Development Fund (EODF) – Business Stream	Ontario Ministry of Economic Development	Grants for Eastern Ontario businesses with at least 10 employees that create new jobs and invest in new technologies, equipment or skills training.	Funding must be used for new business activity. Over five years, the project must require more than \$500,000 and create 10 jobs.	15% of eligible expenditures. Maximum \$1.5 million.
Emerging Technology – Private Sector Program	Northern Ontario Heritage Fund Corporation	Funding to corporations that develop viable new technologies.	Projects must create jobs, be innovative, have commercial potential and be located in, or undertaken, in northern Ontario.	Up to one-third of project costs. Maximum is \$50,000 in non-repayable contributions and \$1 million in repayable loans.
EnerSmart Energy Saving Programs	Union Gas	<p>Prescriptive Programs</p> <ul style="list-style-type: none"> • Water Heating Programs: <i>Free showerheads and aerators.</i> <i>Free commercial kitchen spray nozzles.</i> • Space Heating Programs: <i>Commercial Programmable Thermostat:</i> Free programmable thermostat, plus, until August 31, 2009, installation incentive per unit. <i>Rebates for installing energy efficient equipment:</i> Condensing boilers. Demand control kitchen ventilation units. Destratification fans. Energy recovery ventilators. Heat recovery ventilators. High-efficiency furnaces. Infrared heaters. Rooftop heaters. 	<p>Building must have five or more units and water heater or boiler must be fuelled by natural gas.</p> <p>Applicant must own or operate a commercial foodservice establishment and use a natural gas fuelled water heater for the purpose of ware-washing.</p> <p>Thermostats must replace existing manual thermostats.</p> <p>Must be for base load heating applications.</p> <p>Units must have a temperature-controlled variable frequency drive on the exhaust hood and be manufactured by a qualified participating manufacturer.</p> <p>Buildings require a minimum 25 foot ceiling and must have forced air space heating or unit heaters. Fans must be 20 to 24 feet in diameter.</p> <p>Available for new builds up to 4,999 cfm and all retrofits.</p> <p>Available for new builds up to 4,999 cfm and all retrofits.</p> <p>Available for retrofit projects.</p> <p>Rebates available to HVAC contractors and distributors.</p> <p>Available for two-stage units up to 5 tonne.</p>	<p>Depends on the product.</p> <p>Depends on the product.</p> <p>Free thermostat (or \$40 rebate on unit purchases) plus \$40 installation incentive.</p> <p>Depends on the British Thermal Units per hour. Maximum \$3,000 per unit.</p> <p>Depends on the ventilation cubic feet per minute (cfm) rating. Up to \$2,500 per unit; after September 30, 2009 up to \$2,000 per unit.</p> <p>Up to \$1,500 per unit; after September 30, 2009 up to \$1,000 per unit.</p> <p>Up to \$1,000 per unit.</p> <p>\$250 per unit.</p> <p>\$100 per unit.</p> <p>Up to \$100 per unit.</p> <p>\$500 per unit.</p>

OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
EnerSmart Energy Saving Programs (continued)	Union Gas	Custom Programs <ul style="list-style-type: none"> Audit, Design and Custom Programs: <ul style="list-style-type: none"> <i>Custom Application Program:</i> Rebates for measures that reduce gas consumption. <i>Design Assistance Program (DAP):</i> Rebates for creating energy-efficient designs using simulation models, LEED rating system or a DAP adviser. <i>Energy Efficiency Building Audit/Feasibility Study:</i> Rebates for energy audits. <i>Steam Trap System Audit:</i> Rebates for steam trap system audits. EnerSmart Incentives for large commercial and industrial customers: <ul style="list-style-type: none"> <i>Demonstration of new technologies.</i> <i>Engineering analysis and energy audits.</i> <i>Energy management - metering, monitoring and targeting</i> <i>Equipment incentives:</i> for installing energy-efficient natural gas equipment. <i>Performance testing and steam plant audits.</i> <i>Steam trap surveys.</i> 	Projects include: building controls, process equipment and building envelope measures. None. Available for existing commercial buildings. None. Contact Union Gas with project details before beginning.	\$0.05/cubic metre saved. Maximum \$15,000. \$4,000 per project. 30% of costs. Maximum \$4,000. 50% of costs. Maximum \$6,000. Maximum per site, per year \$250,000. 10% of costs. Maximum \$50,000. 50% of costs. Maximum \$10,000. 50% of costs. Maximum \$30,000. 10% of costs. Maximum \$30,000. 66% of costs. Maximum \$20,000. 50% of costs. Maximum \$6,000.
Environmental Programs and Services – Sewer Use Rebate Programs	Ontario Municipalities	Rebates for companies that contribute to a cleaner environment by making better use of the water and sewer infrastructure.	Program is for industrial users that discharge significantly less water into the sewer than they use.	Rebates are based on the company's wastewater charge per cubic meter.
Every Kilowatt Counts	Ontario Power Authority (OPA) in partnership with Enbridge and Union Gas (In the GTA: Better Buildings Partnership – New Construction)	<ul style="list-style-type: none"> Electricity Retrofit Incentive Program (ERIP): Incentives for businesses that retrofit existing facilities to make them more efficient and effective. (Offered in partnership with Hydro One.) High Performance New Construction (HPNC) Program: Incentives for Ontario building owners and architects with projects that integrate energy efficiency into their construction projects. Applications must be made by late fall 2010. Industrial Energy Efficiency Program – Proposed: Program will support energy management and focus on energy performance. Load Management – Demand Response (DR) Programs: Program requires reduced electricity consumption during peak periods. Payments to companies that reduce their energy demands. Power Savings Blitz: Funding to small commercial businesses in the non-food sector that implement turn-key lighting and water heating retrofits. 	Focuses on lighting, motors, heating ventilation and air conditioning and overall electricity systems. Eligible projects include new construction projects and major renovations to existing buildings. Projects must be completed before 2013. Not announced. Program requires reduced electricity consumption during peak periods. Businesses must have an electricity demand under 50 kW.	Depends on the item installed and the energy performance improvement. Up to \$400 per kilowatt hour of energy saved. Maximum 40% to 50% of eligible project costs. Not announced. Depends on energy saved. Up to \$1,000.
Innovation Demonstration Fund (IDF) Program	Ontario Ministry of Research and Innovation	Funding for companies that commercialize innovative technologies in Ontario, such as environmental, alternative energy, bio-product, hydrogen and other globally significant technologies.	Projects must result in full-scale commercialization in and benefits to Ontario that can be expanded to the global market.	Up to 50% of eligible costs. From \$100,000 to \$4 million per project. Interest-free forgivable, repayable or incentive loans, royalty agreements or equity participation.
Loan Guarantee Program	Ontario Ministry of Natural Resources	Loan guarantees issued to forest industry lenders to support and leverage new capital investment projects.	Sites must be in northern or rural Ontario. Projects must be for specified purposes (e.g., energy conservation and efficiency).	Up to 100% of the loan received, for two to five year term. Maximum guarantee \$25 million.

OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
<p>(continued)</p> <p>Natural Gas Programs</p>	<p>Enbridge Gas Distribution</p>	<ul style="list-style-type: none"> • MultiCHOICE program: Incentives for buildings that upgrade multiple energy management systems. • Small business programs: Rebates for the purchase of natural gas high-efficiency heating systems, natural gas two-stage rooftop heating units, destratification fans and air doors and the conversion to natural gas appliances. Applications must be made by December 31, 2009. • Food service commercial customers: Free low-flow pre-rinse spray valves, and rebates on purchases of Demand Control Kitchen Ventilation Systems and tankless water heaters. • Commercial business programs: <ul style="list-style-type: none"> <i>Audit Incentives:</i> Rebates for comprehensive independent energy audits. <i>Building Design Programs:</i> Rebates for designing a new or renovating an existing building to improve energy efficiency. <i>Condensing Boiler Incentives:</i> Rebates for installing condensing boilers that capture latent heat from water vapour in flue gases. <i>Energy Monitoring and Targeting:</i> Establishes a facility's energy use to predict consumption and costs. <i>Retrofit Incentives:</i> For businesses that upgrade their buildings by investing in efficient equipment. <i>Steam Saver Program:</i> Incentives for tests, audits, surveys, tune-ups related to boilers and steam plants and traps, as well as the replacement of boilers, steam plants and traps. <i>Vertical Subdivision Program:</i> Free feasibility studies and the supply and installation of piping and gas metres in high-rise multi-family buildings. • Industrial programs: <ul style="list-style-type: none"> <i>Audit Incentives:</i> Rebates for energy assessments and surveys. <i>Condensing Boiler Incentives:</i> Rebates for installing condensing boilers that capture latent heat from water vapour in flue gases. <i>Energy Monitoring and Targeting:</i> Establishes a facility's energy use to predict consumption and costs. <i>Heating Ventilating and Air-Conditioning (HVAC):</i> HVAC audits and incentives. <i>Implementation Incentives:</i> Implementing energy savings measures that save operating costs. 	<p>Qualifying measures include higher efficiency boilers and water and space heating systems, building envelope upgrades, water conservation, and efficient make-up air.</p> <p>Specifications must be met (e.g., high-efficiency gas furnace must be rated less than 300,000 British Thermal Units/hour, rooftop heating units must be 5 tons or less, destratification fans must be at least 20 feet in diameter).</p> <p>Applications must be made before beginning a project. Facilities must consume at least 150,000 cubic metres of natural gas per year.</p> <p>Applications must be made before beginning a project. An energy simulation program must be developed.</p> <p>Applications must be made before beginning a project. Projects must upgrade an existing system.</p> <p>Facility must qualify as a candidate for the program.</p> <p>Applications must be made before beginning a project. Eligible upgrades include high-efficiency equipment, better building controls, water conservation and efficient make-up air and ventilation systems.</p> <p>Specifications must be met (e.g., new boiler installations must include energy efficiency features and minimum annual gas consumption or boiler horsepower thresholds may apply).</p> <p>Piping and installation are available under Garage Header and Hallway Meter Closet designs, based on feasibility study outcome.</p> <p>Eligible audit programs include: industrial HVAC audits, steam plant audits, stream trap surveys, insulation surveys, special studies and process integration analysis.</p> <p>Applications must be made before beginning a project. Projects must upgrade an existing system.</p> <p>Facility must qualify as a candidate for the program.</p> <p>Approval required before conducting the audit. Audit of medium to large size industrial plants.</p> <p>Applications must be made before beginning the project. Financial payback must exceed one, but not five years.</p>	<p>Up to \$30,000 per building. Based on first-year natural gas savings.</p> <p>Maximums vary by program.</p> <p>Maximums vary by program.</p> <p>\$5,000 per building. Maximum \$15,000 per customer.</p> <p>Up to \$30,000.</p> <p>Up to 50% of project costs. Maximum \$30,000 per project. (Based on first year's natural gas savings.)</p> <p>50% of the analysis cost. Maximum \$5,000, plus \$0.10 per cubic metre of natural gas savings.</p> <p>Up to 50% of eligible capital costs. Maximum \$100,000 per project. (Based on first year's natural gas savings.)</p> <p>Maximums vary by program.</p> <p>No maximum.</p> <p>50% of audit cost. Maximum \$30,000. (Depends on the type of audit and annual energy consumption.</p> <p>Maximum \$30,000 per project. (Based on first year's natural gas savings.)</p> <p>50% of the analysis cost. Maximum \$5,000, plus \$0.10 per cubic metre of natural gas savings.</p> <p>50% of the audit cost. Maximum \$5,000. Plus maximum \$30,000 per project. (Depends on the number of measures implemented.)</p> <p>Maximum \$100,000 per project. (Depends on the number of measures implemented or type of project.)</p>

OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
(continued)				
Natural Gas Programs (continued)	Enbridge Gas Distribution	<ul style="list-style-type: none"> Industrial programs: (continued) <i>Natural Gas Forklifts:</i> Rebates for converting to natural gas forklift trucks. <i>Steam Saver Program:</i> Incentives for tests, audits, surveys, tune-ups related to boilers and steam plants and traps, as well as the replacement of boilers, steam plants and traps. 	<p>Electric forklifts must be replaced with, or propane forklifts must be converted to, natural gas forklifts.</p> <p>Specifications must be met (e.g., new boiler installations must include energy efficiency features, and minimum annual gas consumption or boiler horsepower thresholds may apply).</p>	<p>\$500 per forklift. Maximum \$30,000.</p> <p>Maximums vary by program.</p>
Net Metering	Ontario Ministry of Energy	Ontario customers can earn credits toward their electricity costs by transferring excess electricity generated primarily for their own use from a renewable source (wind, water, solar or agricultural bio-mass) to the electrical grid.	Maximum cumulative output is 500 kilowatts.	Credit towards the cost of energy. Credits can be carried forward 12 months.
Next Generation of Jobs Funds – Jobs and Investment Program (JIP)	Ontario Ministry of Economic Development	Grants for Ontario companies that support research, development and commercialization in innovative industries and attracts new investments and jobs in areas of great potential for Ontario.	Projects include green auto and clean fuels research, environmental technologies, clean industries and the bioeconomy. Must create or retain at least 100 jobs or invest \$25 million over five years.	Up to 15% of eligible project costs.
Northern Energy Program	Northern Ontario Heritage Fund Corporation	<p>Funding to pursue clean renewable energy generation capacity is available through four programs:</p> <ul style="list-style-type: none"> Renewable Energy Planning: Businesses and organizations involved in the energy sector that intend to create renewable energy projects. Renewable Energy Capital Cost-Differential Assistance: Businesses and organizations involved in the energy sector that intend to create renewable energy capital projects. Assistance for incremental costs incurred in northern Ontario. New Internal Energy Generation Projects: Capital assistance for internal projects that generate energy for the corporation's own use. Energy Conservation Pilot Projects: Businesses and organizations involved in the energy sector that intend to undertake projects to conserve energy. 	<p>Program may provide assistance for technical studies (e.g., wind and environmental studies) required to secure financing.</p> <p>Program is intended to assist applicants generate energy for sale to the electrical grid or for bio-fuel production facilities.</p> <p>Projects must generate energy (heat, electricity, bio-fuels or a combination of heat and power) from a renewable source.</p> <p>Program may assist an applicant in an eligible energy sector to market conservation efforts, identify cost savings and provide technical assistance concerning capital projects that could improve energy conservation.</p>	<p>Forgivable performance loans or conditional contributions:</p> <p>Up to 50% of eligible project costs. Maximum \$100,000.</p> <p>Up to 50% of eligible project costs. Maximum \$1 million.</p> <p>Up to 50% of eligible project costs. Maximum \$250,000.</p> <p>Up to 50% of eligible project costs. Maximum \$500,000.</p>
Ontario Bio-gas Systems Financial Assistance Program	Ontario Ministry of Agriculture Food & Rural Affairs	Grants for farmers and food processors to develop and build generating systems that turn farm and food waste into clean energy using bio-gas systems. Applications must be made by September 30, 2009.	Funding is available for construction and implementation costs.	Up to 40% of eligible costs. Maximum \$400,000 for each eligible activity.
Ontario Solar Thermal Heating Incentive (OSTHI)	Ontario Ministry of Energy and Infrastructure	Funding for industrial, commercial and institutional entities in Ontario that install qualifying solar thermal heating equipment (solar water and air heating systems).	Applications must be made before beginning a project. Entities must have applied under the federal ecoENERGY for Renewable Heat program.	Maximum \$80,000 per installation and \$2 million per applicant.

OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
(continued)				
Renewable Energy	Ontario Power Authority (OPA)	<p>The OPA will purchase electricity from operators of small renewable energy generating facilities in Ontario generated from:</p> <ul style="list-style-type: none"> • Feed-in Tariff Program: Wind, waterpower, renewable bio-mass, bio-gas, bio-fuel, landfill gas or solar for electricity generating projects that can be connected to a host facility, a distribution system or the IESO-controlled grid, in Ontario. (Program will be launched now that Ontario's <i>Green Energy Act</i> is enacted. On launch, program will replace the Standard Offer Program.) • Standard Offer Program: Wind, solar photovoltaic, thermal electric solar, renewable bio-mass, bio-gas, bio-fuel, landfill gas or waterpower. (Program will be replaced with the Feed-in Tariff Program when it is launched.) 	<p>Program is for renewable generating facilities up to a maximum capacity of 10 megawatts (MW) for solar PV projects, 50 MW for waterpower projects and unlimited capacity for projects using renewable fuels. 20-year contract with OPA required.</p> <p>Projects must be located in Ontario with an installed capacity of not more than 10 MW and connected to an eligible electricity distribution system in Ontario at a voltage of 50 kilovolts or less. 20-year contract with OPA required.</p>	<p>Depends on the type of power generating the electricity.</p> <p>Depends on the type of power generating the electricity.</p>
Technology Development Fund	Ontario Power Authority (OPA)	Grants for organizations to study, develop and/or demonstrate an emerging energy technology or application that reduces energy consumption or provides clean, renewable supply options.	Projects must be pre-commercial or facing barriers to commercialization.	Up to 50% of eligible expenses. Maximum \$250,000 per project.

Prince Edward Island Going Green Table

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INCOME TAX INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
Innovation and Development Tax Credit	Prince Edward Island Department of Development Technology	Refundable tax rebate for projects that develop and commercialize new products, processes and services that will be sold primarily outside of Prince Edward Island. Rebate is available on up to two years of eligible expenditures.	Applications must be made before beginning the project. Applicants must develop new or innovative products, processes or services within a strategic industrial sector (e.g., renewable energy). Projects must increase revenues or employment for the applicant.	52.5% (i.e., 35% of 150%) of eligible labour costs.
SALES TAX INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
Hybrid Vehicles	Prince Edward Island Provincial Treasury	Provincial sales tax (PST) rebate for acquisition or lease of hybrid vehicles.	None.	Up to 100% of PST. Maximum \$3,000.
Renewable Energy Equipment Tax Exemption	Prince Edward Island Provincial Treasury	PST exemption on small-scale renewable energy equipment (e.g., organic combustion systems, drain water heat recovery systems, and wind, bio-gas, geothermal and solar energy systems).	System rating must be 100 kilowatt (kW) or less. Other restrictions are based on the system type.	No maximum.
Water and Energy Conservation Devices	Prince Edward Island Provincial Treasury	PST exemption on water and energy conservation devices (i.e., low-flush toilets, no-flow urinals, low-flow showerheads and aerators).	Restrictions depend on the device.	No maximum.
OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
Business Development Program	Atlantic Canada Opportunities Agency	Interest-free loans to Atlantic Canada entrepreneurs (generally, small and medium-sized) that develop new or improved technologies, products, services or processes. Loans are normally repayable in 10 years.	Projects must provide economic benefit to an area, demonstrate the need for financial assistance, be economically viable and conform with the environmental guidelines in the <i>Canadian Environmental Assessment Act</i> .	Interest on a \$500,000 loan. Maximum loan 75% of eligible costs.
Canadian Agricultural Adaptation Program (CAAP)	Prince Edward Island Adaption and Development of Agricultural Product Technology (ADAPT) Council	Funding to assist the agriculture, agri-food and agri-based products industry's ability to adapt to new challenges and opportunities and support innovative ways of doing business.	Non agri-producer or processor applicants can apply if projects benefit the agriculture industry and applicant partners with an agri-producer or processor. Projects must contribute to innovation and change in the agricultural industry or the rural development of Prince Edward Island (projects related to agri bio-fuels may be considered).	No maximum.
Capital Acquisition Support Program	Prince Edward Island Business Development	Funding for manufacturers, processors and providers of exportable services toward the cost of equipment, renovations and leasehold improvements when establishing a new or expanding an existing business. Expenditures for energy-efficient equipment are eligible.	Pre-approval is required. Applicants must be exporting product or services in an eligible sector (e.g., food development, diversified manufacturing, information technology, life sciences and first-of-its-kind exportable services in other sectors). Projects must provide an economic benefit to the province and will be monitored for two years.	Up to 25% of eligible costs. Maximum \$10,000 in a 12-month period.
Energy Efficiency Programs	Office of Energy Efficiency (OEE)	<ul style="list-style-type: none"> Energy Efficiency Upgrades Program for Multi-Unit Residential Buildings: Incentives for energy audits and implementing the recommended retrofit projects. Energy Smart Commercial and Institutional Building Retrofit Program: Incentives for energy audits and implementing the recommended retrofit projects. 	<p>Properties must have from two to thirteen units and not more than three storeys. Pre-approval is required. Retrofit projects must be completed within 18 months of the approval date.</p> <p>Pre-approval is required. Retrofit projects must be completed within 18 months of the approval date. Projects with payback periods under one year when bundled with Natural Resources Canada incentives are not eligible.</p>	<p>Varies by building size. Maximums for buildings with 13 units: Energy audit \$875. Implementation \$15,000.</p> <p>Varies by building size. Maximums for buildings at least 6,968 m²: Energy audit \$3,000. Implementation \$25,000.</p>
Net Metering	Maritime Electric Company Limited	Prince Edward Island customers can earn credits toward their electricity costs by transferring excess electricity generated from a renewable source (e.g., wind, solar, fuel cells, geothermal, bio-mass or tidal) to the electrical grid.	Generating equipment must have a maximum production capacity of 100 kW and operate at a power factor of at least 0.90.	Credit towards the cost of energy. Credits can be carried forward 12 months.

INCOME TAX INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
Tax credit for resources	Revenu Québec	Refundable tax credit to support exploration activities in Quebec. Expenses related to renewable energy or energy conservation qualify for the credit.	Eligible expenditures must be incurred in Quebec through a permanent establishment.	Tax credit depends on the activities. Up to a 35% tax credit for expenses relating to renewable energy or energy conservation.
Tax credits for scientific research and experimental development (SR&ED)	Revenu Québec	<ul style="list-style-type: none"> • Private Partnership: 35% refundable tax credit on eligible SR&ED expenditures incurred in Quebec for a pre-competitive research project conducted through a partnership. • Research and development wages: Refundable tax credit for salaries and wages. 50% of payments to unrelated subcontractors for SR&ED are eligible. • Research consortium: 35% refundable tax credit on eligible fees paid to a research consortium. • University, public research centre and research consortium: 35% refundable tax credit for SR&ED conducted by one of these entities. 80% of expenditures on payments to eligible entities qualify. 	<p>Certification must be obtained from the Ministère du Développement économique, de l'Innovation et de l'Exportation (MDEIE). At least two partners must be unaffiliated private businesses.</p> <p>Corporations carrying on business in Canada that incur eligible SR&ED expenditures in Quebec.</p> <p>Consortium must carry on SR&ED in Quebec that relates to the corporation's business and must be certified by the MDEIE.</p> <p>Corporations must carry on business in Canada, conduct SR&ED work (or have SR&ED work conducted on their behalf) in Quebec, and obtain an advance ruling from Revenu Québec. Research centres must meet eligibility criteria.</p>	<p>No maximum.</p> <p>No maximum. The rate is 17.5%, except for Quebec Canadian-controlled corporations with assets:</p> <ul style="list-style-type: none"> • under \$50 million, 37.5% rate applies on up to \$3 million of SR&ED wages; or • between \$50 million and \$75 million, the rate is gradually reduced to 17.5%. <p>No maximum.</p> <p>No maximum.</p>
Tax credit for the production of ethanol in Quebec	Revenu Québec	10-year refundable tax credit for the production of ethanol in Quebec. Tax credit rate is based on the monthly production of ethanol and average monthly price of crude oil. Program ends March 31, 2018.	Ethanol must be sold in Quebec to a holder of a collection officer's permit issued under the <i>Fuel Tax Act</i> . Maximum 126 million litres of annual and 1.2 billion litres cumulative ethanol production, on an associated basis.	Maximum \$0.185 per litre tax credit rate. Maximum total cumulative tax credit is \$0.152 per litre based on the plant's nominal capacity (maximum of 1.2 billion litres).

OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
Energy Efficiency Programs	Gaz Metro	<ul style="list-style-type: none"> • Energy Efficiency Fund (EEF): <p><i>Drain water heat recovery systems</i> – Rebates for installing drain water heat recovery units that reduce energy consumed for water heating.</p> <p><i>Ecoenergetic renovations</i> – Rebates for energy-efficient renovations to improve the thermal envelope of buildings.</p> <p><i>New efficient buildings</i> – Rebates towards the cost of constructing a new energy-efficient building.</p> <p><i>Solar Heating</i> – Rebates for acquiring and installing solar air and water heating systems.</p> • Feasibility Study (Studies): Rebates toward the cost of a feasibility study to determine energy efficiency opportunities as they relate to natural gas. • Implementation Incentive: Rebates toward the cost of implementing energy efficiency measures not eligible for other Gaz Metro programs and identified through a technical-economic feasibility study. 	<p>Requests for rebates must be filed within two months of installation.</p> <p>Forms must be submitted before projects begins. Projects include replacing windows, insulating walls or roof, eliminating air leaks and installing thermal screens in greenhouses. Buildings must be heated primarily by natural gas.</p> <p>Buildings must be made 25% more energy efficient than the standards of the Model National Energy Code of Canada for Buildings. The building's energy performance must be validated by Natural Resources Canada.</p> <p>Program follows terms and conditions of the federal ecoEnergy for Renewable Heat program. Requests for rebates must be filed within two months of installation.</p> <p>Pre-approval is required. Applicants must consume at least 75,000 m³ of natural gas per year. Studies must be completed within three months and the main purpose cannot be modernization. Multi-rental buildings are not eligible. Special rules apply if consumption is under 300,000 m³ of natural gas per year.</p> <p>After acceptance, projects must be implemented within one year. Payback period must be at least one year.</p>	<p>\$1/m³ of natural gas saved, up to 50% of eligible costs. Maximum \$100,000.</p> <p>Rebate rate based on energy saved. Maximum based on consumption volume: below 150,000 m³, \$40,000; 150,000 m³ or more, \$100,000.</p> <p>\$1/m³ of natural gas saved. Maximum \$100,000.</p> <p>\$1/m³ of natural gas saved, up to 50% of eligible costs. Maximum \$100,000.</p> <p>For customers billed at rates D₁, D₃ and D_M, up to 50% of study costs. Maximum \$5,000.</p> <p>For Rates D₁, D₃ and D_M, \$0.25/m³ of first-year natural gas saving up to 50% of eligible costs. Maximum \$25,000.</p>

OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
(continued) Energy Efficiency Programs (continued)	Gaz Metro	<ul style="list-style-type: none"> Programs to acquire more efficient equipment: <i>Condensing boiler and direct contact system</i> – Funding to install condensing boilers and direct contact water heaters. <i>Condensing water heater</i> – Funding to install heaters that condense water contained in, and recover heat energy latent in, combustion products. <i>High-efficiency warm air furnace</i> – Funding to install furnaces with superior heat exchange that recover excess heat from water vapour produced by combustion. <i>Infrared heating unit</i> – Funding to install high or low intensity infrared heating units. <i>Intermediate energy-efficiency boiler</i> – Funding to install boilers designed for improved heat exchange between combustion gases and the water or steam to be heated. <i>Intermediate energy-efficiency water heater</i> – Funding to install heaters that improve heat exchange between combustion gases and the water to be heated. 	<p>Contracts must be signed before installing equipment.</p> <p>Equipment must have a combustion or thermal efficiency of at least 90%.</p> <p>Condensing water heater must have a capacity more than 75,000 British Thermal Units (BTU)/hr and a combustion efficiency of at least 90%.</p> <p>High-efficiency hot air furnace must have a capacity of 225,000 BTU/hour or less and an annual fuel utilization efficiency (AFUE) of at least 90%.</p> <p>None.</p> <p>Boiler must have an AFUE or a combustion efficiency of at least 85% without condensation.</p> <p>Condensing water heater must have a capacity more than 75,000 BTU/hour and a thermal efficiency of at least 85%.</p>	<p>Depends on item. Maximum \$25,000.</p> <p>Depends on capacity. Maximum \$20,000.</p> <p>Maximum \$600.</p> <p>Depends on capacity and item. Maximum \$500 per appliance.</p> <p>Depends on item. Maximum \$6,000.</p> <p>Depends on capacity. Maximum \$6,000.</p>
Energy Efficiency Programs	Gazifere	<ul style="list-style-type: none"> Efficient heating equipment: Rebates for installing medium efficiency boilers. Energy efficient measures: Rebates for implementing energy-saving measures when retrofitting existing or constructing new buildings. Thermographic analysis: Infrared analysis of building envelope to determine air leaks and insulation deficiencies. 	<p>None.</p> <p>New buildings projects must participate in the federal ecoENERGY for Buildings and Houses program. Retrofit projects require a feasibility study indicating expected energy savings and must use proven technologies.</p> <p>None.</p>	<p>Depends on capacity. Maximum \$6,000.</p> <p>\$0.25/m³ of natural gas saved, up to 70% of eligible costs. Maximum \$10,000.</p> <p>Up to 50% of analysis cost. Maximum \$1,500.</p>
Energy Efficiency Programs – Major customers	Hydro-Québec	<ul style="list-style-type: none"> Building Initiatives Program: <i>Building Optimization</i> – Funding to reduce the electricity consumption of new or existing buildings. Supports the implementation of electricity management projects. <i>Energy Analysis</i> – Funding of an analysis to identify opportunities to improve a building’s energy efficiency and for continuous measurement projects. Industrial Analysis and Demonstration Program: <i>Demonstration of a New Technology</i> – Funding to demonstrate the energy efficiency of a new technology. <i>Energy Analysis</i> – Funding for an analysis to identify opportunities to improve the energy efficiency at industrial sites or for continuous measurement projects. 	<p>Requires the measurement of electricity consumption before and after the project. Projects must be pre-approved and completed within 18 months.</p> <p>Analysis should include an implementation plan.</p> <p>Technology must be commercially available, have a payback period under 10 years and not have been used in Quebec because of certain risks or unknowns. The project must be completed within 24 months.</p> <p>Analysis should include an implementation plan.</p>	<p>Up to 75% of eligible costs. Maximum \$350,000 per project.</p> <p>50% of the costs. Maximums: • Energy analysis: \$25,000 per analysis, \$100,000 per service contract; • Continuous measurement project: \$75,000 per project and service contract.</p> <p>Up to 50% of the eligible costs. Maximum \$300,000 per project or contract.</p> <p>50% of the costs. Maximums: • Energy analysis: \$25,000 per analysis, \$100,000 per industrial site; • Continuous measurement project: \$75,000 per project and service contract.</p>

OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
(continued)				
Energy Efficiency Programs – Major customers (continued)	Hydro-Québec	<ul style="list-style-type: none"> • Industrial Analysis and Demonstration Program: (continued) • Industrial Initiatives Program: Funding for projects designed to reduce specific electricity consumption. • Plant Retrofit Program: Funding for retrofit projects that reduce the overall electricity consumption at plants. 	<p>Requires the measurement of electricity consumption before and after the project. Projects must be pre-approved and completed within 18 months. Payback period must be more than one year but less than 10.</p> <p>Projects must reduce electricity consumption for each of 10 years and replace production lines, upgrade existing plants or generate electricity for self-use. Projects cannot result in plant closures or lost jobs and minimum baseline production must be maintained.</p>	<p>Up to 75% of eligible costs. Maximum \$350,000 per project and \$8 million per contract.</p> <p>Up to 50% of project costs. Maximum \$30 million per project.</p>
Energy Efficiency Programs – Small and Medium Customers	Hydro-Québec	<ul style="list-style-type: none"> • Efficient Products Program: Rebates for purchase of energy-efficient products. • Empower Program for Building Optimization: Funding to implement electricity-saving measures in buildings to improve the building envelope, HVAC, water heating, lighting, refrigeration or cooking equipment. Measures must be implemented by December 31, 2015. • Empower program for Industrial Systems: Funding to implement electricity-saving measures related to industrial equipment, systems or processes. Measures must be implemented by December 31, 2015. • Marketplace Testing for Energy-Efficient Technologies (Avenue): Funding for pilot projects that test the feasibility and cost-effectiveness of innovative energy-saving measures. • Technology Demonstration and Experimental Initiatives (IDEAS): Funding for innovation demonstration or experimental projects involving electrical energy efficiency technologies. 	<p>Focuses on lighting, motors and farm equipment.</p> <p>A Document d'avant-projet must be submitted before the project start date. Within 24 months from submission the project must be completed or a proposal submitted. Projects must have a service life of at least five years, reduce electricity consumption by 10,000 kilowatt hours (kWh)/year and exceed a baseline energy efficiency level.</p> <p>A Document d'avant-projet must be submitted before the project start date. Within 24 months from submission the project must be completed or a proposal submitted. Projects must introduce new or retrofit existing production facilities or upgrade systems, have a service life of at least five years, reduce electricity consumption by 25,000 kWh/year and exceed a baseline energy efficiency level.</p> <p>Projects must use a proven technology or measure, and have the potential to save energy, be adopted by the market and to penetrate the Quebec market. Projects should relate to energy savings, energy management or the efficient use of energy and should involve an existing technology.</p> <p>Projects must involve new technologies, approaches or applications and have potential for considerable energy savings and to penetrate the market.</p>	<p>Depends on item.</p> <p>Depends on measure implemented. Up to \$0.55/kWh of energy saved.</p> <p>Depends on measure implemented. Up to \$0.15/kWh of energy saved. Maximum 40% of eligible costs.</p> <p>Up to 100% of eligible costs. Maximum \$500,000.</p> <p>75% of eligible costs. Maximum: Experimental projects \$75,000; Demonstration projects \$250,000.</p>
Fonds d'investissement en développement durable (Sustainable development investment fund¹)	Gouvernement du Québec	Investment in organizations located in Quebec that develop or commercialize technologies or products related to sustainable development.	Companies must have existed for at least one year and have \$100,000 in assets at the time of application, have a majority of employees in Quebec, show a positive environmental and socio-economic balance sheet, expect to generate a 15% return in five to seven years and operate at the end of the valorisation process.	Up to \$500,00 per application. Maximum \$1 million per project.
Green technologies demonstration program	Agence de l'efficacité énergétique du Québec	Non-repayable and repayable funding to develop technologies that reduce greenhouse gas emissions in Quebec.	Projects must demonstrate innovative, emerging technologies developed in Quebec or adaptations of existing technologies, and be carried out in Quebec in a 36-month period. Greenhouse gas emissions must be quantified before and after the project. Restrictions apply to projects that produce bio-fuels from food-processing bio-masses.	Up to 50% of eligible expenses. Maximum \$3 million per project. Total government assistance cannot exceed 75% of eligible expenses.
Heavy oil consumption reduction program	Agence de l'efficacité énergétique du Québec	Funding to users of heavy fuel oil to analyze and implement energy-efficient measures.	Corporations located in Quebec that consume targeted heavy fuel. Eligible projects include reducing consumption of heavy fuel oil and converting to less polluting sources of energy (e.g., natural gas and forest bio-mass) and involve installing new equipment and replacing or modifying existing equipment.	Depends on the activity. Up to 75% of eligible costs. Maximum \$5 million per project. Total government assistance cannot exceed 75% of eligible expenses.

1. English translation provided for information only; may not be an official translation.

OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
<small>(continued)</small>				
Program to promote energy efficiency	Agence de l'efficacité énergétique du Québec	Funding for projects that feature new technologies in energy efficiency and energy production in Quebec.	Pre-approval is required. Eligible projects must focus on sustainable development and involve research and development, experimentation, demonstration, measurement, product introduction, distribution or value enhancement and transfer.	Depends on the activity. Up to 100% of eligible expenses. Maximum \$195,000 per project.
Programme de démonstration de technologies vertes (PDTV) (Green technologies display program)	Ministère du Développement économique, de l'Innovation et de l'Exportation (MDEIE)	Funding to companies that develop and adapt processes or technologies that can limit or correct environmental impact to water, air and soil and solve problems related to residual matter management.	Projects require pre-approval, must be located in Quebec, and develop new or adapt methods or technologies that limit or correct environmental damages including contaminant detection and measurement. Technology must have the potential to be commercialized and applicants must be able to demonstrate the use of the technology within 36 months.	Up to 50% of eligible expenses. Maximum \$1 million. Total government assistance cannot exceed 75% of project expenses.
Support for the manufacturing sector	Agence de l'efficacité énergétique du Québec	Funding for manufacturers to analyze and implement energy-efficient measures.	Manufacturers located in Quebec that consume targeted fuel sources (e.g., light fuel oil, propane and butane) for heating and manufacturing requirements. Eligible projects involve installing new equipment and replacing or modifying existing equipment.	Up to 75% of implementation costs. Maximum \$250,000 per project, \$1.5 million per site.
Technology demonstration	Ministère du Développement économique, de l'Innovation et de l'Exportation (MDEIE)	Funding related to innovative product or processes developed in Quebec in the manufacturing, information and communications technologies and rehabilitation services sectors: <ul style="list-style-type: none"> • Technical Validation: Funding to establish the credibility of innovative product or processes. • Technology Showcase: Funding for the technical demonstration of innovative product or processes. 	<p>Projects must be past the research and development stage and be completed in 12 months. The validation must be carried out by a test laboratory in Quebec.</p> <p>Projects must demonstrate products at a partner's establishment. The demonstration must be essential to the marketing of the product and the project must be completed in 24 months.</p>	<p>Up to 40% of eligible expenses.</p> <p>Maximum \$50,000.</p> <p>Maximum \$350,000.</p>

Saskatchewan Going Green Table

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INCOME TAX INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
Research and Development Tax Credit	Saskatchewan Ministry of Finance	15% refundable tax credit on qualifying scientific research and experimental development expenditures incurred in Saskatchewan.	Expenditures must qualify for the federal investment tax credit and, for the tax credit to be refundable, must be incurred after March 18, 2009.	No maximum.
SALES TAX INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
Provincial Sales Tax (PST) Exemption	Saskatchewan Ministry of Finance	PST exemption on purchase of ENERGY STAR® qualified residential appliances, furnaces, boilers, ground and air source heat pumps.	Installation in a residence is not necessary to qualify.	No maximum.
OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
Commercial Boiler Program	SaskEnergy	Rebates for installing natural gas condensing boilers. Program ends November 30, 2009.	Program is not available for buildings receiving more than 30% of their funding from the province.	\$16 per 1,000 British Thermal Units (BTU)/hr for the first 600,000 BTU/hr. \$5 per 1,000 BTU/hr thereafter.
Energy Conservation programs	Saskatchewan Research Council (SRC)	Solar Water Heating Initiative Fund for Today (SHIFT): Rebate for installing solar water or solar air heating systems. Program ends March 31, 2011.	Pre-approval is required. Entities must have applied under the federal ecoENERGY for Renewable Heat program and provide SRC access to energy consumption records for 18 months before, and up to 10 years after, the installation.	Maximum \$80,000 per installation and \$2 million per applicant.
	In partnership with SaskPower	Commercial Geothermal Rebate Program: Rebate for installing a geothermal heating and cooling system. If a feasibility study is required, SaskPower will assist with the cost; see SaskPower section below.	Projects must be approved before installation, professionally designed and installed by an accredited installer. Existing buildings heated by natural gas are not eligible for the rebate. Applicants must be customers of SaskPower, City of Swift Current or the City of Saskatoon for at least 36 months after the rebate is paid.	15% of costs. Maximum \$100,000.
	In partnership with SaskPower	Net Metering: Rebate for installing wind, low-impact hydro, bio-mass, heat reclaim, flare gas or photovoltaic generating equipment.	Projects must have a generating capacity of 100 kilowatt or less. Participants must enter into net metering contracts with the local utility company and provide SRC access to energy consumption records for 18 months before, and up to 10 years after, the installation.	Up to 35% of eligible costs. Maximum \$35,000.
Go Green Fund	Saskatchewan Ministry of Environment	Funding for projects aimed at reducing or avoiding greenhouse gas emissions, conserving water supplies, maintaining or restoring water quality, biodiversity conservation, waste reduction, and understanding and accepting the need to address environmental issues.	Innovative, cost-effective, large-scale projects with measureable benefits in the priority areas will be favoured. Saskatchewan will issue requests for proposals (RFPs); applications outside of the RFP must be submitted by September 1, 2009. Applicants must submit a business plan complete with market analysis to demonstrate the need for the project. Applications made after September 1, 2009 will be considered in the next round of funding.	No maximum.
Green Rebate Program	Saskatchewan Government Insurance (SGI)	20% rebate of basic insurance premiums and registration fees.	Available for all hybrid vehicles and vehicles meeting Transport Canada's ecoAuto thresholds for fuel efficiency. Applies to 2006 and newer models.	No maximum.
Saskatchewan Biofuels Investment Opportunity (SaskBIO) Program	Saskatchewan Ministry of Agriculture	Repayable funding for the construction or expansion of transportation bio-fuel production facilities in Saskatchewan. Program available until March 31, 2012.	Saskatchewan ownership must be at least 5% and not more than 20% for a minimum of two years after construction. Each Saskatchewan equity investment must range from \$1,000 to \$1 million. Project must use renewable agricultural, forestry or other Saskatchewan produced renewable feedstock and have a minimum annual production of 2 million litres per year for bio-diesel and ethanol.	One-time funding up to \$0.10 per litre produced based on nameplate capacity. Maximum \$10 million. Repayments based on profits and begin after the third year, over seven years.
Saskatchewan Carbon Dioxide Enhanced Oil Recovery and Storage Initiative	Saskatchewan Ministry of Energy and Resources	Funding to identify and assess a potential market for carbon dioxide and to design and implement enhanced oil recovery (EOR) pilot projects that demonstrate the technical and economic potential of EOR.	Projects must address the policy, technical, economic and legal/corporate barriers to the use of carbon dioxide for EOR in oil reservoirs located in southeast Saskatchewan.	Funding is based on cost-sharing. Maximum limited to program funding.

OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
(continued) Saskatchewan Market Assessment of Research and Technology (SMART) Program	Enterprise Saskatchewan	Funding and mentoring to encourage innovative products, processes and technology.	Projects must be eligible for the National Research Council's Industrial Research Assistance Program (NRC-IRAP). The company must be approved as an NRC-IRAP client, have developed or developing a new product, process or system based on an innovative application of science and technology and have fewer than 200 employees.	Up to 75% of costs. Maximum \$15,000.
Saskatchewan Oil and Gas Industry Upstream Emission Reduction Initiative	Saskatchewan Ministry of Energy and Resources	Funding to support projects that reduce flaring and venting emissions in the upstream oil and gas industry.	A steering committee of representatives from the upstream oil and gas industry and relevant government agencies will determine initiatives to be supported.	Maximum limited to program funding.
SaskPower Programs	SaskPower	<ul style="list-style-type: none"> • Power Producers: SaskPower will purchase electricity from operators of wind and solar-powered facilities and other viable generating sources. • Feasibility Study for Commercial Geothermal Rebate Program: Rebates for feasibility studies required to determine if a geothermal system would be cost-effective. 	<p>Generally, for generating facilities up to a maximum size of 100 kW. Larger facilities can discuss their projects directly with SaskPower. Operator must pay for all incremental interconnection costs.</p> <p>Existing buildings heated by natural gas are not eligible.</p>	<p>Amount per kilowatt/hour is based on SaskPower's variable cost of electricity.</p> <p>Up to 50% of the study cost. Maximum \$10,000.</p>

For help with federal going green incentives, please contact any of the individuals listed on this page.

Alberta

Domenico Baruffaldi 403 509 6676
domenico.baruffaldi@ca.pwc.com

Christine Schuh 403 509 7517
christine.schuh@ca.pwc.com

Leanne Sereda 403 509 7586
leanne.a.sereda@ca.pwc.com

British Columbia

Shawna Hansen 604 806 7110
shawna.e.hansen@ca.pwc.com

Ian Heine 604 806 7706
ian.d.heine@ca.pwc.com

Bruce McIntyre 604 806 7595
bruce.mcintyre@ca.pwc.com

John Webster 604 806 7726
john.webster@ca.pwc.com

Manitoba

Duncan Birnie 204 926 2424
duncan.j.birnie@ca.pwc.com

Robert Reimer 204 926 2442
robert.j.reimer@ca.pwc.com

New Brunswick

Scott Greer 506 653 9417
scott.a.greer@ca.pwc.com

Newfoundland and Labrador

Scott Greer 506 653 9417
scott.a.greer@ca.pwc.com

Dean Landry 902 491 7437
dean.landry@ca.pwc.com

Nova Scotia

Dean Landry 902 491 7437
dean.landry@ca.pwc.com

Ontario

Lois McCarron-McGuire 613 755 4345
lois.a.mccarron-mcguire@ca.pwc.com

Lana Paton 416 869 8700
lana.paton@ca.pwc.com

Eric Paton 416 869 2878
eric.paton@ca.pwc.com

Wendy Potomski 416 941 8457
wendy.l.potomski@ca.pwc.com

Kent Smith 613 755 8742
kent.b.smith@ca.pwc.com

Linda Woo 416 365 8847
linda.woo@ca.pwc.com

Prince Edward Island

Scott Greer 506 653 9417
scott.a.greer@ca.pwc.com

Dean Landry 902 491 7437
dean.landry@ca.pwc.com

Quebec

Lucie Bélanger 514 205 5439
lucie.belanger@ca.pwc.com

Tommy Giannoukakis 514 205 5112
tom.giannoukakis@ca.pwc.com

Pierre Taillefer 514 205 5313
pierre.taillefer@ca.pwc.com

Rémi Tremblay 418 691 2488
remi.tremblay@ca.pwc.com

Saskatchewan

Domenico Baruffaldi 403 509 6676
domenico.baruffaldi@ca.pwc.com

Christine Schuh 403 509 7517
christine.schuh@ca.pwc.com

Leanne Sereda 403 509 7586
leanne.a.sereda@ca.pwc.com