

# MANUFACTURING



**Manufacturing**  
 Empire Metals  
**Building Size:** 45,000 Square Ft.  
**Primary Lighting:** T8 Retrofit  
**Utility Rebate:** \$6,000  
**EPAct Federal Tax Deduction:** \$9,450  
**LED System Cost:** \$33,831

## Time to Recoup Investment: 15 Months

