

INDUSTRIAL CLASS LIVES

	Class Life	Asset Class		Class Life	Asset Class
Aerospace Products, Mfg. of	10 yrs	37.2	CATV Program Origination & Service & Test (assets such as test equipment & production equipment such as cameras, film chains, videotape recorders, lighting and remote location equipment)	09 yrs	48.43
Aircraft & helicopters, except commercial aircraft	06 yrs	00.21	Cement, Mfg. of	20 yrs	32.2
Amusement Games & Equipment	10 yrs	79.00	Chemicals & Allied Products, Mfg. of Paints etc.	10 yrs	28.0
Amusement/Theme Parks	13 yrs	80.00	Clocks & Watches, Mfg. of	10 yrs	35.0
Apparel & Other Products, Mfg. of (does not include mfg. of apparel from rubber and leather)	09 yrs	23.0	Coal Gasification Natural Gas Prod.	18 yrs	49.223
Athletic, Jewelry & Other goods			Cold Storage Warehouse Equipment (Shelving, Lifts, Racks, Etc.)	10 yrs	MS
Motion Picture Film, Tapes, Toys, Sporting Goods, Pens, Pencils, Office & art Supplies, Brooms, Brushes, Caskets etc., Mfg.	12 yrs	39.0	Cold Storage & Ice Making Equipment (Pumps, Compressors, Piping, Etc.)	18 yrs	MS
Automobile Repair Shops	09 yrs	57.0	Commercial Aircraft	12 yrs	45.0
Bakeries & Confectionery Prod.	12 yrs	20.4	Computers & Terminals	06 yrs	00.12
Barber & Beauty Shops	09 yrs	57.0	Condiments, manufacturing & process	10 yrs	MS
Barge Gaming	39 yrs	MDOR	Construction Equipment, General Construction, Marine & Forklifts	06 yrs	15.0
Billboards	20 yrs	57.1	Converted Paper, Paperboard, Mfg. of, & Pulp Products (assets used in re-manufacture of paper & pulp into converted products)	10 yrs	26.2
Brewery Equipment	12 yrs	20.4	Cooler or Freezer walk -in	12 yrs	MS
Canneries & Frozen Food Prod.	12 yrs	20.4	Cotton Ginning Assets	12 yrs	01.11
Carpets & Dyeing, Mfg. of Finishing, & Packaging of Textile Products	09 yrs	22.3	Data Handling Equip. Except Computers (typewriters, calculators, adding & accounting machines, copiers, and duplicating equipment)	06 yrs	00.13
CATV-Headend (towers, antennas, preamplifiers, converter, modulation equipment & program non-duplication systems)	11 yrs	48.41	Distilling	12 yrs	20.4
CATV-Subscriber Connection & Distribution (microwave systems, trunk & feeder)	10 yrs	48.42			

INDUSTRIAL CLASS LIVES

	Class Life	Asset Class		Class Life	Asset Class
Electric Utility Combustion Turbine Production Plant	20 yrs	49.15	Glass Products Mfg. of	14 yrs	32.1
Electric Utilities, Steam Production	28 yrs	49.13	Glass Products Mfg. of special tools	03 yrs	32.11
Electric Utilities, Transmission, Distribution & Commercial Solar & Wind Facilities	30 yrs	49.14	Grain & Mill Products, Mfg. of	17 yrs	20.1
Electrical & Non-Electrical, Mfg. of	10 yrs	35.0	Industrial Steam & Electrical Generation and/or Distribution System	22 yrs	00.4
Electronic Components, Mfg. of Products, Systems & Components	06 yrs	36.0	Knitted Goods, Mfg. of	08 yrs	22.1
Exploration & Production of Petroleum & Natural Gas Deposits	14 yrs	13.2	Laundry Equipment	09 yrs	57.0
Fabricate Metal Prod. Mfg.	12 yrs	34.0	Leather & Leather Products, Mfg. of	11 yrs	31.0
Fabricate Mtl Prod. Spec. Tools	03 yrs	34.01	Liquefied Natural Gas Production	22 yrs	49.25
Finished Plastic Products, Mfg. of Spec. Tools (jigs, dies, fixtures, molds patterns, gauges & specialty transfer and shipping devices)	04 yrs	30.21	Meat Packing	12 yrs	20.4
Food & Beverage Production	12 yrs	20.4	Magnetic Resonance Imaging	06 yrs	MS
Food & Beverage, Mfg. of (special handling devices, returnable pallets, palletized containers, boxes, baskets or carts & flaking trays)	04 yrs	20.5	Medical & Dental Supplies, Mfg. of Medical & Dental Eqpt., Mfg. of	09 yrs 10 yrs	22.3 35.0
Food and Kindred Products, Mfg. of	12 yrs	20.4	Mining (assets used in mining & quarrying)	10 yrs	10.0
Foundry Products-Iron & Steel Mfg. of	14 yrs	33.3	Motor Trailers & Trailer mounted Containers	06 yrs	00.27
Fur Processing	09 yrs	23.0	Motor Transport-Freight & Passenger (except transport assets)	08 yrs	41./42.0
Gaming Equipment - Casino (Machinery & Equipment)	10 yrs	IRS	Motor Vehicles & Parts, Mfg. of	12 yrs	37.11
Gas Utilities (pipelines & related storage)	22 yrs	49.24	Motor Vehicles Mfg. of special tools	03 yrs	37.12
			Nonferrous Metals, Mfg. of Primary	14 yrs	33.2
			Nonferrous Metals, Mfg. of special tools	07 yrs	33.21
			Non-woven Fabrics, Mfg. of (felt goods including felt hats, padding, batting, wadding, oakum and filling)	10 yrs	22.5
			Office, Hospital, Hotel & Motel Furniture	10 yrs	00.11

INDUSTRIAL CLASS LIVES

	Class Life	Asset Class		Class Life	Asset Class
Offshore Drilling (support vessel-tenders, crew boats)	08 yrs	13.0	Retail Trades, Fixtures & Equipment includes Vending Machines	09 yrs	57.0
Oil Exploration-(geophysical and other exploration services)	06 yrs	13.1	Rubber Mfg. (jigs, dies, mandrels, molds, lasts, pattern, pallets, shells, & tire molds) special tools	04 yrs	30.11
Optical Lenses & Instruments Mfg. of	10 yrs	35.0	Rubber Products, Mfg.	14 yrs	30.1
Paper & Pulp, Mfg. of	13 yrs	26.1	Satellite Ground Segment (TOCSC)	10 yrs	48.36
Petroleum Refining	16 yrs	13.3	Sawmills-Temporary Foundations (sawing dimensional stock)	06 yrs	24.3
Pipeline Transportation	22 yrs	46.0	Sawmills-Sawing of logs (includes equipment installed in permanent or well established sawmills)	10 yrs	24.2
Photo Processing One Hour machine	06 yrs	00.13	Security Equipment & Systems	15 yrs	MS
Plastic Products, Mfg. of finished goods	11 yrs	30.2	Semiconductor Mfg. of	05 yrs	36.1
Primary Steel Mill Products, Mfg. of	15 yrs	33.4	Ship & Boat Building Mach & Equip.	12 yrs	37.31
Printing, Publishing & Allied Industries	11 yrs	27.0	Soft Drink Manufacturing	12 yrs	20.4
Professional & Scientific Instruments	10 yrs	35.0	Steam Products & Distribution	22 yrs	00.4
Radio and TV Broadcasting	06 yrs	48.2	Stone & Clay Products Mfg. of other	15 yrs	32.3
Railroad Cars & Locomotives (except those owned by railroad companies)	15 yrs	00.25	Sugar & Sugar Products Mfg. of	18 yrs	20.2
Railroad Cars, Mfg. of (building or rebuilding railroad freight or passenger cars). Does not include assets of railroad transportation companies or those assets of companies which manufacture components of the railroad cars but do not manufacture finished railroad cars.	12 yrs	37.42	Telephone Central Office Equip. (including central office switching, does not include PBX)	18 yrs	48.12
Railroad, Machinery & Equipment (railroad cars & locomotives)	14 yrs	40.1	Telephone Cellular/Analog switching	10 yrs	48.121
Recreation & Amusement (bowling alleys, billiards & pool establishments, theaters, concert halls, & miniature golf)	10 yrs	79.0	Telephone Cellular/Digital switching	10 yrs	48.121
Restaurant Equipment, fast food	07 yrs	MS	Telephone Cellular/Antenna	13 yrs	48.32
Restaurant & Bar Equipment	10 yrs	MS	Telephone Cellular	06 yrs	48.2
			Telephone Cellular/Power Equipment	13 yrs	48.32
			Telephone Cellular/Radio Frequency channel	10 yrs	48.121

INDUSTRIAL CLASS LIVES

	Class Life	Asset Class
Telephone Cellular/Transmission Equipment	10 yrs	48.121
Telephone Cellular/Towers	24 yrs	48.14
Telephone Station Equipment	10 yrs	48.13
Telephone Distribution Equip. (pole lines, cable, aerial wire, underground)	24 yrs	48.14
Telephone Distribution Fiber Optic Cable	20 yrs	PSC
Textured Yarns, Mfg. of	08 yrs	22.4
Theater Equipment	10 yrs	79.0
Tobacco & Tobacco Products, Mfg. of	15 yrs	21.0
Tocsc-Central Office Control Equipment	17 yrs	48.34
Tocsc-Installed on Customer Premises	10 yrs	48.38
Tower Microwave	10 yrs	48.45
Tower Television	13 yrs	48.32
Vegetable Oil & Vegetable, Mfg. of	18 yrs	20.3
Vessels, Barges, & Tugs (Used in Water Transportation)	18 yrs	00.28
Waste Reduction & Resource Recovery	10 yrs	49.5
Wastewater Treatment Plant-Municipal	24 yrs	50
Wood Products & Furniture Mfg. of	10 yrs	24.4
Yarn, Thread & Woven Fabric, Mfg. of	11 yrs	22.2