

**BUSINESS PERSONAL PROPERTY DEPRECIATION SCHEDULE
2011 COMBINED COST INDEX AND PRESENT VALUE FACTOR**

YEAR ACQUIRED	3 YEARS		5 YEARS		6 YEARS		8 YEARS		10 YEARS		12 YEARS		15 YEARS		20 YEARS		25 YEARS	
	YR	%PVF	YR	%PVF	YR	%PVF	YR	%PVF	YR	%PVF	YR	%PVF	YR	%PV	YR	%PV	YR	%PVF
2010	2010	67%	2010	80%	2010	83%	2010	88%	2010	90%	2010	92%	2010	93%	2010	95%	2010	96%
2009	2009	44%	2009	64%	2009	69%	2009	77%	2009	84%	2009	84%	2009	87%	2009	90%	2009	92%
2008	2008	31%	2008	52%	2008	59%	2008	69%	2008	75%	2008	79%	2008	83%	2008	88%	2008	90%
2007	2007	14%	2007	44%	2007	51%	2007	63%	2007	70%	2007	76%	2007	81%	2007	86%	2007	90%
2006			2006	37%	2006	45%	2006	57%	2006	66%	2006	73%	2006	80%	2006	86%	2006	92%
2005			2005	25%	2005	39%	2005	53%	2005	62%	2005	69%	2005	77%	2005	87%	2005	92%
2004			2004	16%	2004	29%	2004	49%	2004	61%	2004	68%	2004	78%	2004	88%	2004	95%
2003			2003	12%	2003	21%	2003	44%	2003	56%	2003	65%	2003	76%	2003	86%	2003	94%
2002					2002	15%	2002	35%	2002	52%	2002	61%	2002	72%	2002	84%	2002	92%
2001							2001	27%	2001	47%	2001	56%	2001	67%	2001	80%	2001	88%
2000							2000	20%	2000	38%	2000	51%	2000	63%	2000	77%	2000	86%
1999							1999	16%	1999	32%	1999	48%	1999	60%	1999	74%	1999	84%
1998									1998	26%	1998	41%	1998	56%	1998	70%	1998	81%
1997									1997	21%	1997	35%	1997	53%	1997	68%	1997	78%
1996									1996	17%	1996	30%	1996	51%	1996	65%	1996	76%
1995											1995	26%	1995	44%	1995	63%	1995	74%
1994											1994	22%	1994	40%	1994	62%	1994	74%
1993											1993	18%	1993	35%	1993	61%	1993	73%
1992													1992	31%	1992	59%	1992	72%
1991													1991	28%	1991	57%	1991	69%
1990													1990	26%	1990	51%	1990	67%
1989													1989	23%	1989	48%	1989	68%
1988															1988	45%	1988	68%
1987															1987	43%	1987	69%
1986															1986	39%	1986	66%
1985															1985	31%	1985	61%
1984																	1984	50%

FOR PRIOR YEAR ASSETS, TOTAL THE ASSETS AND APPLY THE LOWEST PERCENTAGE

PVF = PRESENT VALUE FACTOR	LEASEHOLD IMPT= 8 YR PVF SCHEDULE
INVENTORY = 100% ORIGINAL COST	VEHICLES = NADA
FURNITURE & FIXTURES, EQUIPMENT = 8/10 YR LIFE PVF SCHEDULE	INDUSTRIAL MACH & EQPT = 12 YR / GREATER
COMPUTERS, FAX MACHINES, TELEPHONE EQPT = 3/5 YR PVF SCHEDULE	NORMALLY APPLY TO CERTAIN TYPES