

Equipment Class Description	Explanation	Life (Years)	Floor Percent
Aircraft	Aircraft	10	20%
Buildings Portable	Sheds, Mobile Trailers	20	30%
Buildings Standard	Fixed Buildings	30	30%
Compressor 1 & Coolers	0-450 hp compressor, Oil Field Cooler	15	20%
Compressor 2	451 hp and > compressor	30	20%
Computer Equipment	Mainframes and equipment other than PC's	5	10%
Computers	Personal (lap-top, notebook, desk-top)	3	10%
Drilling Rigs Oil & Gas		15	20%
Elec Power General, Distribution, Substation, Transmission	KVA, Meters	20	30%
Equipment 1	Cables, Wireline	3	10%
Equipment 2		8	5%
Equipment 3	Forklifts, Field Equipment, Field Facility	8	20%
Equipment 4		10	5%
Equipment 5	Industrial Hand/Shop Tools, Industrial M & E w/ computers	10	10%
Equipment 6	Engine, Signs (not billboard)	10	20%
Equipment 7		12	15%
Equipment 8	Food Processing MFG, Plastic MFG, Steel MFG, Paper Products MFG & Textile MFG	12	20%
Equipment 9		15	10%
Equipment 10	Printing and Publishing, Industrial Equipment (Mining, Quarry & Concrete)	15	20%
Equipment 11		20	30%
Fiber Optic	Fiber Optic Cable	15	10%
Flow Line	Pipeline servicing a single well	0	100%
Furniture, Fixtures & Office Equipment		8	20%
Inventory		0	100%
Land		0	100%
Medical Electronic	Dyalysis Machine, Auto-Clave, Electrical Medical Equipment	8	10%
Medical Equipment	Dental and Doctor, Hospitals, Nursing Homes, Clinics, Laboratories, Veterinary	8	20%
Medical Imaging	CT Scan, MRI, Ultrasound & X-ray	5	10%
Meters	Water & Sewage Systems, Natural Gas Distribution, Stations & Meters	20	10%
Oilfield Equipment Long		20	30%
Oilfield Equipment Mid		15	20%
Oilfield Equipment Short		10	10%
Pipeline Regulated Gas	FERC Regulated Gas Pipeline (Interstate)	30	25%
Pipeline Regulated Liquid	FERC Regulated Liquid Pipeline (Interstate)	35	10%
Pipeline Unregulated	Intrastate Pipeline	35	18%
Railroad, Main Track & Side Track		15	30%
Solar Power Generation		10	20%

Equipment Class Description	Explanation	Life (Years)	Floor Percent
Tanks Long	Large Fixed Storage Tanks, Frac Tanks	25	30%
Tanks Short	Salt Water Disposal Tanks, Small Tanks, Portable Tanks	15	20%
Telcom 1	PCS (personal comm systems), BTS (base transceiver station), 2G, 3G, Repeaters, Headend (equipment attached to BTS), Telcom Site, Switches, Electronics	5	10%
Telcom 2	Transmitters, Antennas, Broadcast Equipment, Cable Equipment (not fiber optic)	8	10%
Telcom 3	Power Equipment	8	20%
Telcom 4	Satellite Dishes	10	30.0%
Telcom 5	COE (computer operated equipment)	15	5%
Telcom 6	Equipment Shelters (Cell Sites)	15	20%
Tower All		20	20%
Trailer		8	20%
Trucks Over 1 ton		10	15%
Vehicles	Automobiles, Vans, Trucks under 1 ton	8	20%
Well, Salt Water Disposal		30	20%