

|                                                                                                                           |      |      |                                              |      |      |
|---------------------------------------------------------------------------------------------------------------------------|------|------|----------------------------------------------|------|------|
| Aircraft machinery & equipment                                                                                            | AIR  |      | Network computer equipment**                 | NTWK |      |
| Antiques                                                                                                                  | ANTQ |      | Office equipment including electronic        | OFFC |      |
| Apartment furniture & fixtures                                                                                            | APT  |      | Other equipment                              | OTHR |      |
| Artwork                                                                                                                   | ART  |      | Phones / telephone equipment                 | PHNS |      |
| Auto repair machinery & equipment                                                                                         | AUTO |      | Photography equipment                        | FOTO |      |
| Automated teller machine - cash machines                                                                                  | ATM  |      | P O S equipment                              | POS  |      |
| Bakery machinery & equipment                                                                                              | BAKE |      | Pool hall furniture & fixtures               | POOL |      |
| Beauty salon/ Barber shop furniture & fixtures                                                                            | SLON |      | Portable toilets                             | TOIL |      |
| Buildings - portable                                                                                                      | BLDG |      | Printers see computer equipment              |      |      |
| Bowling alley machinery & equipment                                                                                       | BOWL |      | Printing press equipment                     | PRSS |      |
| Cameras - digital & video                                                                                                 | CMRA |      | Projection equipment                         | PROJ |      |
| Car wash machinery & equipment                                                                                            | CAR  |      | Public address system                        | PA   |      |
| Cash machines                                                                                                             | ATM  |      | Radios                                       | RDIO |      |
| Cellular towers                                                                                                           | TOWR |      | Rental equipment                             | RNTL |      |
| Computer & peripheral equipment                                                                                           | COMP |      | Research & development machinery & equipment | R&D  |      |
| Computer numeric controlled equipment                                                                                     | CNC  |      | Restaurant furniture, fixtures & equipment   | REST |      |
| Construction machinery & equipment                                                                                        | CONS |      | Retail furniture, fixtures & equipment       | RETL |      |
| Coolers                                                                                                                   | COOL |      | Safes & vaults                               | SAFE |      |
| Copiers                                                                                                                   | COPY |      | Security equipment                           | SECU | ALRM |
| Dental furniture, fixtures & equipment                                                                                    | DNTL |      | Servers can be included in network equipment | SRVR |      |
| Diagnostic machinery & equipment                                                                                          | DIAG |      | Sewing machinery & equipment                 | SEW  |      |
| Dies & molds                                                                                                              | DIES | MOLD | Shop machinery & equipment                   | SHOP |      |
| Dry clean machinery & equipment                                                                                           | DRYC |      | Signs                                        | SIGN |      |
| Dumpsters                                                                                                                 | DUMP |      | Small tools                                  | SMTL |      |
| Electronic manufacturing machinery & equipment                                                                            | EMFG |      | Software                                     | SFTW |      |
| Electronic office equipment see office equipment                                                                          |      |      | Sound system - background                    | SOUN |      |
| Espresso equipment                                                                                                        | ESPR |      | Space improvements                           | SPCE |      |
| Farm machinery & equipment                                                                                                | FARM |      | Supplies                                     | SUPL |      |
| Fax                                                                                                                       | FAX  |      | Survey machinery & equipment                 | SRVY |      |
| Fish processing machinery & equipment                                                                                     | FISH |      | Tanks                                        | TANK |      |
| Fitness & exercise equipment                                                                                              | EXRC |      | Tanning equipment                            | TAN  |      |
| Forklift                                                                                                                  | LIFT | FORK | Tavern / bar furniture, fixtures & equipment | TVRN |      |
| Furniture & fixtures                                                                                                      | FF   | F&F  | Television                                   | TV   |      |
| Gambling equipment                                                                                                        | GAMB |      | Testing machinery & equipment                | TEST |      |
| Gas station equipment                                                                                                     | GAS  |      | Tooling machinery & equipment                | TOOL |      |
| Golf carts                                                                                                                | CART |      | Tractor                                      | TRCT |      |
| Golf course machinery & equipment                                                                                         | GOLF |      | Upholstery machinery & equipment             | UPHO |      |
| Janitorial machinery & equipment                                                                                          | JANI |      | Vending equipment                            | VEND |      |
| Kegs                                                                                                                      | KEGS |      | Video games                                  | GAME |      |
| Laboratory machinery & equipment                                                                                          | LAB  |      | Video recorders                              | VCR  |      |
| Leasehold improvements see space improvements                                                                             |      |      | Video tapes                                  | TAPE |      |
| Library                                                                                                                   | LIBR |      | DVD's, Laser Disks & Games                   | DISC |      |
| Logging machinery & equipment                                                                                             | LOG  |      | Warehouse machinery & equipment              | WRHS |      |
| Lumber/sawmill machinery & equipment                                                                                      | MILL |      | Welding machinery & equipment                | WELD |      |
| Machine shop machinery & equipment                                                                                        | MCHN |      | Winery machinery & equipment                 | WINE |      |
| Machinery & equipment                                                                                                     | M&E  |      | Woodworking machinery & equipment            | WOOD |      |
| Mail equipment                                                                                                            | MAIL |      | X-ray                                        | XRAY |      |
| Manufacturing machinery & equipment                                                                                       | MFG  |      |                                              |      |      |
| Mattresses                                                                                                                | MATT |      |                                              |      |      |
| Medical furniture, fixtures & equipment                                                                                   | MED  |      |                                              |      |      |
| Minimum capitalization items                                                                                              | MC   |      |                                              |      |      |
| Motel (or hotel) furniture, fixtures & equipment                                                                          | MOTL | HOTL |                                              |      |      |
|                                                                                                                           |      |      |                                              |      |      |
|                                                                                                                           |      |      |                                              |      |      |
| ** includes hubs, tape back-ups, routers, switches, ethernet, etc., however, do NOT type this as part of the description. |      |      |                                              |      |      |
|                                                                                                                           |      |      |                                              |      |      |
|                                                                                                                           |      |      |                                              |      |      |
| Note: not showing freight or installation separately, but combining them in the equipment cost.                           |      |      |                                              |      |      |

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