EXHIBIT 8.3

MACRS Accelerated Depreciation for Personal Property Assuming Half-Year Convention (Percentage Rates)

For Propert	For Property Placed in Service after December 31, 1986											
Recovery Year	3-Year (200% DB)	5-Year (200% DB)	7-Year (200% DB)	10-Year (200% DB)	15-Year (150% DB)	20-Year (150% DB)						
1	33.33	20.00	14.29	10.00	5.00	3.750						
2	44.45	32.00	24.49	18.00	9.50	7.219						
3	14.81*	19.20	17.49	14.40	8.55	6.677						
4	7.41	11.52*	12.49	11.52	7.70	6.177						
5		11.52	8.93*	9.22	6.93	5.713						
6		5.76	8.92	7.37	6.23	5.285						
7			8.93	6.55*	5.90*	4.888						
8			4.46	6.55	5.90	4.522						
9				6.56	5.91	4.462*						
10				6.55	5.90	4.461						
11				3.28	5.91	4.462						
12					5.90	4.461						
13					5.91	4.462						
14					5.90	4.461						
15					5.91	4.462						
16					2.95	4.461						
17						4.462						
18						4.461						
19						4.462						
20						4.461						
21						2.231						

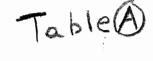


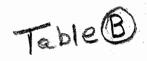
EXHIBIT 8.4

MACRS Accelerated Depreciation for Personal Property Assuming Mid-Quarter Convention (Percentage Rates)

For Property Pla	For Property Placed in Service after December 31, 1986 (Partial Table*)										
Recovery Year	First Quarter	<i>3-Year</i> Second Quarter	Third Quarter	Fourth Quarter							
1ear	Quarter										
1	58.33	41.67	25.00	8.33							
2	27.78	38.89	50.00	61.11							
		5-Year									
Recovery Year	First Quarter	Second Quarter	Third Quarter	Fourth Quarte							
1	35.00	25.00	15.00	5.00							
2	26.00	30.00	34.00	38.00							

		7-year		
Recovery Year	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
1	25.00	17.85	10.71	3.57
2	21.43	23.47	25.51	27.55

^{*}The figures in this table are taken from the official tables that appear in Rev.Proc. 87–57, 1987–2 C.B. 687. Because of their length, the complete tables are not presented.



^{*}Switchover to straight-line depreciation.



EXHIBIT 8.5 MACRS Straight-Line Depreciation for Personal Property Assuming Half-Year Convention*

For Property Placed in Service after December 31, 1986

		Other Rec	overy Years	Last Recovery Year		
MACRS Class	% First Recovery Year	Years	%	Year	%	
3-year	16.67	2–3	33.33	4	16.67	
5-year	10.00	2-5	20.00	. 6	10.00	
7-year	7.14	2–7	14.29	8	7.14	
10-year	5.00	2-10	10.00	11	5.00	
15-year	3.33	2-15	6.67	16	3.33	
20-year	2.50	2-20	5.00	21	2.50	

^{*}The official table contains a separate row for each year. For ease of presentation, certain years are grouped in this table. In some instances, this will produce a difference of .01 for the last digit when compared with the official table.

Note: The last two rows of this table are used for qualified improvement property (15-year normal MACRS; 20-year ADS).

EXHIBIT 8.8

MACRS Straight-Line Depreciation for Real Property Assuming Mid-Month Convention* (Percentage Rates)



For Proper	For Property Placed in Service after December 31, 1986: 27.5-Year Residential Real Property											
Recovery Year(s)	The Appl	The Applicable Percentage Is (Use the Column for the Month in the First Year the Property Is Placed in Service):										
	1	2	3	4	5	6	7	8	9	10	11	12
1	3.485	3.182	2.879	2.576	2.273	1.970	1.667	1.364	1.061	0.758	0.455	0.152
2-18	3.636	3.636	3.636	3.636	3.636	3.636	3.636	3.636	3.636	3.636	3.636	3.636
19–27	3.637	3.637	3.637	3.637	3.637	3.637	3.637	3.637	3.637	3.637	3.637	3.637
28	1.970	2.273	2.576	2.879	3.182	3.485	3.636	3.636	3.636	3.636	3.636	3.636
29	0.000	0.000	0.000	0.000	0.000	0.000	0.152	0.455	0.758	1.061	1.364	1.667

For Property Placed in Service after December 31, 1986, and before May 13, 1993: 31.5-Year Nonresidential Real Property

Recovery Year(s)	The Appli	icable Per	centage Is	(Use the	Column fo	or the Mor	nth in the	First Year	the Prope	Property Is Placed in Service):							
	1	2	3	4	5	6	7	8	9	10	11	12					
1	3.042	2.778	2.513	2.249	1.984	1.720	1.455	1.190	0.926	0.661	0.397	0.132					
2-19	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175					
20-31	3.174	3.174	3.174	3.174	3.174	3.174	3.174	3.174	3.174	3.174	3.174	3.174					
32	1.720	1.984	2.249	2.513	2.778	3.042	3.175	3.175	3.175	3.175	3.175	3.175					
33	0.000	0.000	0.000	0.000	0.000	0.000	0.132	0.397	0.661	0.926	1.190	1.455					

For Property Placed in Service after May 12, 1993: 39-Year Nonresidential Real Property

Recovery	The Appli	icable Per	centage l	(Use the	Column fo	or the Mor	th in the	First Year	the Prope	rty is Plac	ed in Serv	d in Service):							
Year(s)	1	2	3	4	5	6	7	8	9	10	11	12							
1	2.461	2.247	2.033	1.819	1.605	1.391	1.177	0.963	0.749	0.535	0.321	0.107							
2-39	2.564	2.564	2.564	2.564	2.564	2.564	2.564	2.564	2.564	2.564	2.564	2.564							
40	0.107	0.321	0.535	0.749	0.963	1.177	1.391	1.605	1.819	2.033	2.247	2.461							

^{*}The official tables contain a separate row for each year. For ease of presentation, certain years are grouped in these tables. In some instances, this will produce a difference of .001 for the last digit when compared with the official tables.