

EXHIBIT 8.3

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

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

*Switchover to straight-line depreciation.

Table A

EXHIBIT 8.4

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

For Property Placed in Service after December 31, 1986 (Partial Table*)

Recovery Year	3-Year			
	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
1	58.33	41.67	25.00	8.33
2	27.78	38.89	50.00	61.11

Recovery Year	5-Year			
	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
1	35.00	25.00	15.00	5.00
2	26.00	30.00	34.00	38.00

Recovery Year	7-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.

Table B

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

Table C

For Property Placed in Service after December 31, 1986

MACRS Class	% First Recovery Year	Other Recovery Years		Last 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)

Table D

For Property Placed in Service after December 31, 1986: 27.5-Year Residential Real Property

Recovery Year(s)	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 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	3.042	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 Year(s)	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	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.