

Common Furniture, Fixture, Machine and Equipment Life Expectancies

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| Automotive Repair | 10 Years |
| Billboards / Sign Poles | 30 Years |
| Computers - Mainframe | 5 Years |
| Computers - Personal | 3 Years |
| Convenience Stores | 8 Years |
| Dental Equipment | 8 Years |
| Electric Equipment | 6 Years |
| Furniture & Fixtures (all) | 10 Years |
| Medical Equipment | 8 Years |
| Office Equipment | 6 Years |
| Passenger Vehicles | 5 Years |
| Restaurant Equipment | 8 Years |
| Retail Business | 8 Years |
| Security Systems | 8 Years |
| Signs (not billboards) | 10 Years |
| Telephones | 6 Years |
| Towers | 20 Years |
| Trucks | 8 Years |
| Underground Fuel Tanks | 20 Years |
| Vending Equipment | 8 Years |