

The following list details examples of property that typically qualify to be depreciated at accelerated rates:

5-Year or 7-Year Property (Based on MACRS Asset Class)

Air Filtration Systems*
Appliances
Cabinets and Shelving
Certain Floor Covering
Certain Wall Covering
Decorative Millwork
Electrical Components* (including Electrical Distribution Systems)
Decorative Lighting
Emergency Power Generators Used for Specialty Purposes
Finish Carpentry
Fire Extinguishers
Heating, Ventilation and Air Conditioning Systems*
Interior Ornamentation (including Certain Decorative Molding)
Loading Dock Equipment
Lockers
Movable Wall Partitions
Plumbing Directly Connected to Appliances or Equipment
Signage
Sound Systems
Window Treatments
Soft Costs (Certain Soft Costs Only)

* To the extent used for specialized equipment and machinery

15-Year Property (Land Improvements)

Brick Paver Walks
Concrete Paving
Curbing
Landscaping
Outdoor Fencing
Parking Lots
Retaining Walls
Sidewalks
Site Lighting
Underground Storm Drainage