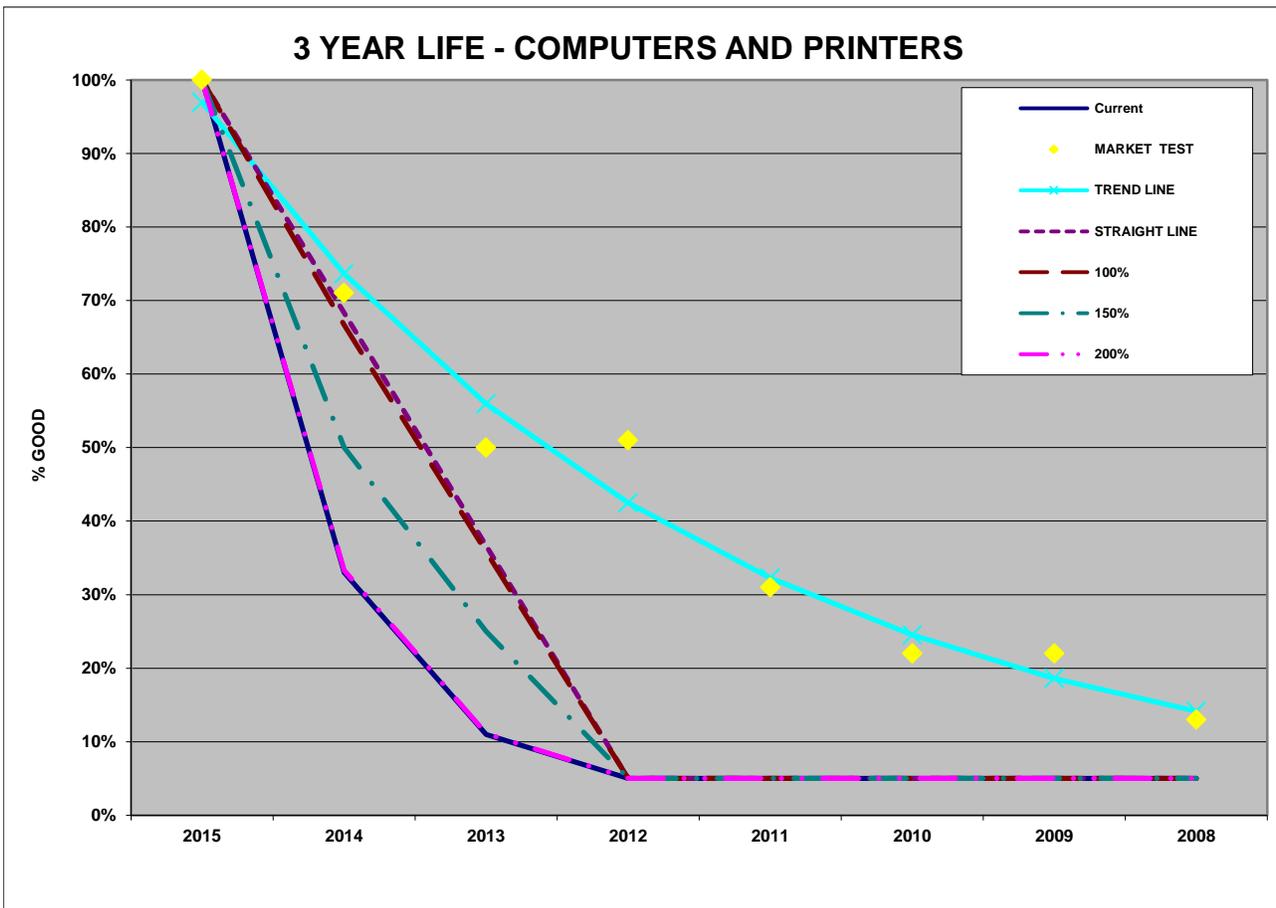


3 YEAR LIFE (Computers and Electronics)

**3 YEAR LIFE
5% RESIDUAL
DECLINING BALANCE**

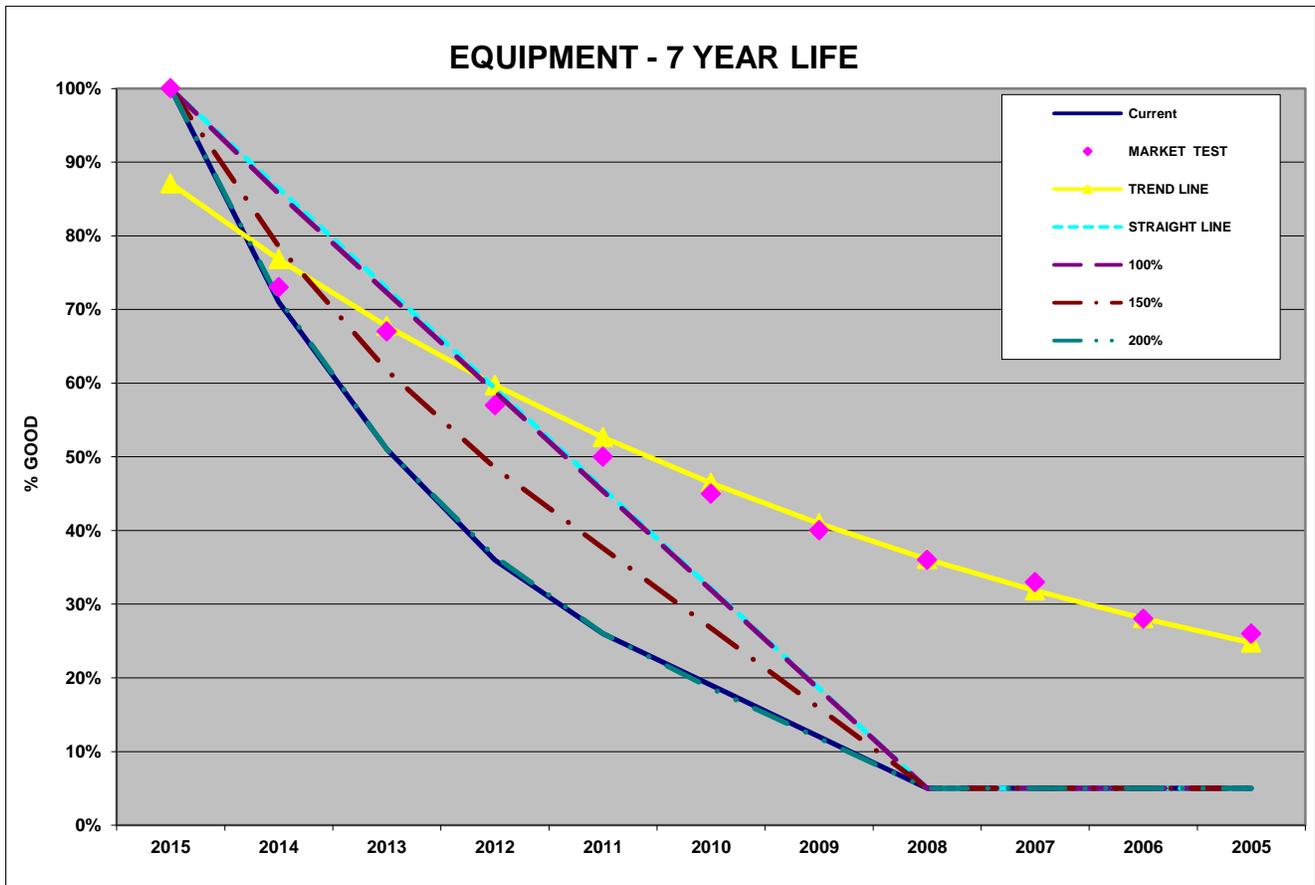
YEAR	PERIOD	Current	MARKET	TREND	STRAIGHT	DECLINING BALANCE		
			TEST	LINE	LINE	100%	150%	200%
2015	0	100.0%	100.0%	96.9%	100.0%	100.0%	100.0%	100.0%
2014	1	33.0%	71.0%	73.6%	68.3%	66.7%	50.0%	33.3%
2013	2	11.0%	50.0%	55.9%	36.7%	35.8%	25.0%	11.1%
2012	3	5.0%	51.0%	42.5%	5.0%	5.0%	5.0%	5.0%
2011	4	5.0%	31.0%	32.3%	5.0%	5.0%	5.0%	5.0%
2010	5	5.0%	22.0%	24.5%	5.0%	5.0%	5.0%	5.0%
2009	6	5.0%	22.0%	18.6%	5.0%	5.0%	5.0%	5.0%
2008	7	5.0%	13.0%	14.1%	5.0%	5.0%	5.0%	5.0%



7 YEAR LIFE (GROUNDS EQUIPMENT)

**7 YEAR LIFE
5% RESIDUAL
DECLINING BALANCE**

YEAR	PERIOD	Current	MARKET	TREND	STRAIGHT	DECLINING BALANCE		
			TEST	LINE	LINE	100%	150%	200%
2015	0	100.0%	100.0%	87.1%	100.0%	100.0%	100.0%	100.0%
2014	1	71.0%	73.0%	76.8%	86.4%	85.7%	78.6%	71.4%
2013	2	51.0%	67.0%	67.7%	72.9%	72.3%	61.7%	51.0%
2012	3	36.0%	57.0%	59.7%	59.3%	58.8%	48.5%	36.4%
2011	4	26.0%	50.0%	52.7%	45.7%	45.4%	37.6%	26.0%
2010	5	19.0%	45.0%	46.4%	32.1%	31.9%	26.8%	18.6%
2009	6	12.0%	40.0%	41.0%	18.6%	18.5%	15.9%	11.8%
2008	7	5.0%	36.0%	36.1%	5.0%	5.0%	5.0%	5.0%
2007	8	5.0%	33.0%	31.8%	5.0%	5.0%	5.0%	5.0%
2006	9	5.0%	28.0%	28.1%	5.0%	5.0%	5.0%	5.0%
2005	10	5.0%	26.0%	24.8%	5.0%	5.0%	5.0%	5.0%



15 YEAR LIFE (Farm Equipment)

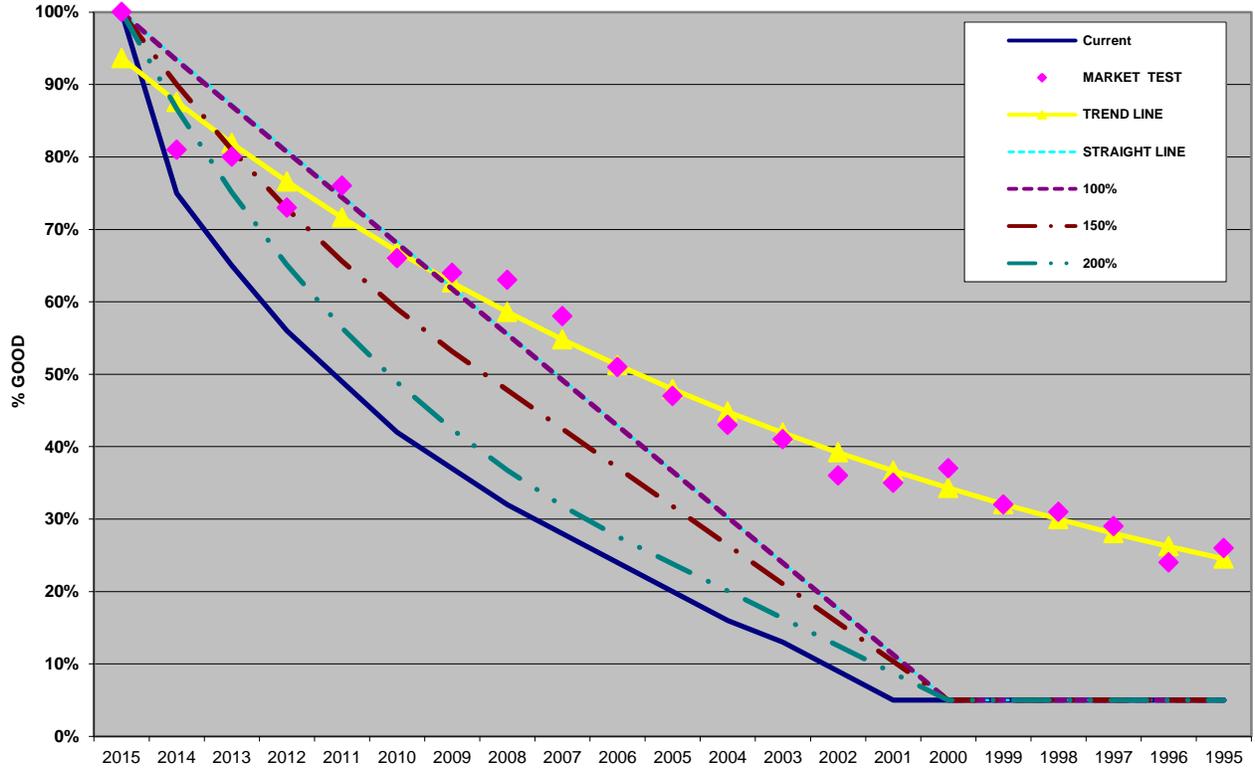
15 YEAR LIFE

5% RESIDUAL

DECLINING BALANCE

YEAR	PERIOD	Current	MARKET	TREND	STRAIGHT	DECLINING BALANCE		
			TEST	LINE	LINE	100%	150%	200%
2015	0	100.0%	100.0%	93.6%	100.0%	100.0%	100.0%	100.0%
2014	1	75.0%	81.0%	87.6%	93.7%	93.3%	90.0%	86.7%
2013	2	65.0%	80.0%	81.9%	87.3%	87.0%	81.0%	75.1%
2012	3	56.0%	73.0%	76.6%	81.0%	80.7%	72.9%	65.1%
2011	4	49.0%	76.0%	71.6%	74.7%	74.4%	65.6%	56.4%
2010	5	42.0%	66.0%	67.0%	68.3%	68.1%	59.0%	48.9%
2009	6	37.0%	64.0%	62.7%	62.0%	61.8%	53.1%	42.4%
2008	7	32.0%	63.0%	58.6%	55.7%	55.5%	47.8%	36.7%
2007	8	28.0%	58.0%	54.8%	49.3%	49.2%	42.4%	31.8%
2006	9	24.0%	51.0%	51.3%	43.0%	42.9%	37.1%	27.6%
2005	10	20.0%	47.0%	47.9%	36.7%	36.5%	31.7%	23.8%
2004	11	16.0%	43.0%	44.8%	30.3%	30.2%	26.4%	20.1%
2003	12	13.0%	41.0%	41.9%	24.0%	23.9%	21.0%	16.3%
2002	13	9.0%	36.0%	39.2%	17.7%	17.6%	15.7%	12.5%
2001	14	5.0%	35.0%	36.7%	11.3%	11.3%	10.3%	8.8%
2000	15	5.0%	37.0%	34.3%	5.0%	5.0%	5.0%	5.0%
1999	16	5.0%	32.0%	32.1%	5.0%	5.0%	5.0%	5.0%
1998	17	5.0%	31.0%	30.0%	5.0%	5.0%	5.0%	5.0%
1997	18	5.0%	29.0%	28.0%	5.0%	5.0%	5.0%	5.0%
1996	19	5.0%	24.0%	26.2%	5.0%	5.0%	5.0%	5.0%
1995	20	5.0%	26.0%	24.5%	5.0%	5.0%	5.0%	5.0%

FARM EQUIPMENT - 15 YEAR LIFE

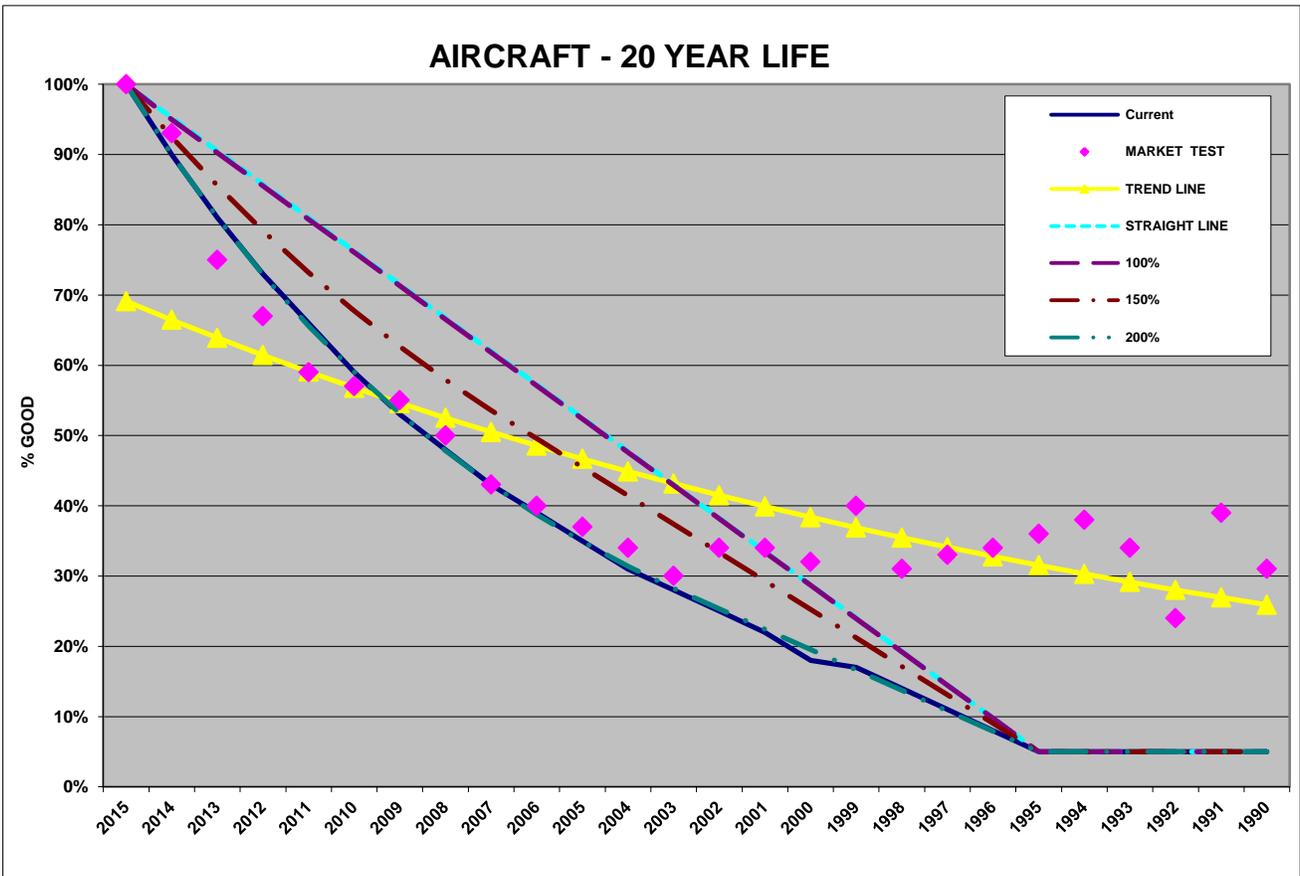


20 YEAR LIFE (Aircraft)

**20 YEAR LIFE
5% RESIDUAL**

YEAR	PERIOD	Current	MARKET	TREND	STRAIGHT	DECLINING BALANCE		
			TEST	LINE	LINE	100%	150%	200%
2015	0	100.0%	100.0%	69.1%	100.0%	100.0%	100.0%	100.0%
2014	1	90.0%	93.0%	66.5%	95.3%	95.0%	92.5%	90.0%
2013	2	81.0%	75.0%	63.9%	90.5%	90.3%	85.6%	81.0%
2012	3	73.0%	67.0%	61.4%	85.8%	85.5%	79.1%	72.9%
2011	4	66.0%	59.0%	59.1%	81.0%	80.8%	73.2%	65.6%
2010	5	59.0%	57.0%	56.8%	76.3%	76.0%	67.7%	59.0%
2009	6	53.0%	55.0%	54.6%	71.5%	71.3%	62.6%	53.1%
2008	7	48.0%	50.0%	52.5%	66.8%	66.6%	57.9%	47.8%
2007	8	43.0%	43.0%	50.5%	62.0%	61.8%	53.6%	43.0%
2006	9	39.0%	40.0%	48.6%	57.3%	57.1%	49.5%	38.7%
2005	10	35.0%	37.0%	46.7%	52.5%	52.4%	45.5%	34.9%
2004	11	31.0%	34.0%	44.9%	47.8%	47.6%	41.4%	31.4%
2003	12	28.0%	30.0%	43.2%	43.0%	42.9%	37.4%	28.2%
2002	13	25.0%	34.0%	41.5%	38.3%	38.2%	33.3%	25.3%
2001	14	22.0%	34.0%	39.9%	33.5%	33.4%	29.3%	22.4%
2000	15	18.0%	32.0%	38.4%	28.8%	28.7%	25.2%	19.5%
1999	16	17.0%	40.0%	36.9%	24.0%	23.9%	21.2%	16.6%
1998	17	14.0%	31.0%	35.5%	19.3%	19.2%	17.1%	13.7%
1997	18	11.0%	33.0%	34.1%	14.5%	14.5%	13.1%	10.8%
1996	19	8.0%	34.0%	32.8%	9.8%	9.7%	9.0%	7.9%
1995	20	5.0%	36.0%	31.5%	5.0%	5.0%	5.0%	5.0%
1994	21	5.0%	38.0%	30.3%	5.0%	5.0%	5.0%	5.0%
1993	22	5.0%	34.0%	29.1%	5.0%	5.0%	5.0%	5.0%
1992	23	5.0%	24.0%	28.0%	5.0%	5.0%	5.0%	5.0%
1991	24	5.0%	39.0%	26.9%	5.0%	5.0%	5.0%	5.0%
1990	25	5.0%	31.0%	25.9%	5.0%	5.0%	5.0%	5.0%

AIRCRAFT - 20 YEAR LIFE



MOBILE HOMES -- 20 YEAR LIFE

**20 YEAR LIFE
20% RESIDUAL
DECLINING BALANCE**

YEAR	PERIOD	NRS	MARKET	TREND	STRAIGHT	DECLINING BALANCE		
			TEST	LINE	LINE	100%	150%	200%
2015	0	100.0%	100.0%	91.3%	100.0%	100.0%	100.0%	100.0%
2014	1	95.0%	86.0%	86.6%	96.0%	95.0%	92.5%	90.0%
2013	2	90.0%	83.0%	82.2%	92.0%	90.3%	85.6%	81.0%
2012	3	85.0%	79.0%	78.0%	88.0%	85.7%	79.1%	72.9%
2011	4	80.0%	73.0%	74.0%	84.0%	81.5%	73.2%	65.6%
2010	5	75.0%	71.0%	70.3%	80.0%	77.4%	67.7%	59.0%
2009	6	70.0%	62.0%	66.7%	76.0%	73.5%	62.6%	53.1%
2008	7	65.0%	61.0%	63.3%	72.0%	69.7%	57.9%	47.8%
2007	8	60.0%	59.0%	60.0%	68.0%	65.9%	53.6%	43.0%
2006	9	55.0%	54.0%	57.0%	64.0%	62.0%	49.6%	38.7%
2005	10	50.0%	62.0%	54.1%	60.0%	58.2%	45.9%	34.9%
2004	11	45.0%	57.0%	51.3%	56.0%	54.4%	42.4%	31.4%
2003	12	40.0%	55.0%	48.7%	52.0%	50.6%	39.2%	28.2%
2002	13	35.0%	49.0%	46.2%	48.0%	46.8%	36.3%	25.4%
2001	14	30.0%	46.0%	43.9%	44.0%	42.9%	33.6%	22.9%
2000	15	25.0%	39.0%	41.6%	40.0%	39.1%	31.1%	20.6%
1999	16	20.0%	36.0%	39.5%	36.0%	35.3%	28.7%	20.0%
1998	17	20.0%	36.0%	37.5%	32.0%	31.5%	26.5%	20.0%
1997	18	20.0%	23.0%	35.6%	28.0%	27.6%	24.4%	20.0%
1996	19	20.0%	30.0%	33.7%	24.0%	23.8%	22.2%	20.0%
1995	20	20.0%	28.0%	32.0%	20.0%	20.0%	20.0%	20.0%
1994	21	20.0%	31.0%	30.4%	20.0%	20.0%	20.0%	20.0%
1993	22	20.0%	27.0%	28.8%	20.0%	20.0%	20.0%	20.0%
1992	23	20.0%	34.0%	27.4%	20.0%	20.0%	20.0%	20.0%
1991	24	20.0%	34.0%	26.0%	20.0%	20.0%	20.0%	20.0%
1990	25	20.0%	26.0%	24.6%	20.0%	20.0%	20.0%	20.0%

