

SCHEDULE "A"

Schedule of Amortization of Capital Expenditures for Mobilehome Parks. The following amortization schedule shall be used for the amortization of capital improvements unless the parties present clear and convincing evidence to the contrary.

| <u>Item</u> | <u>Asset Life in Years</u> |
|---|----------------------------|
| Air conditioning units | 17 |
| Air ducts | |
| Galvanized steel | 20 |
| Aluminum | 25 |
| Plastic | 30 |
| Air duct insulation | 15 |
| Appliances | 5 |
| Dishwasher | 2 |
| Garbage disposal | 5 |
| Refrigerator | 5 |
| Stove | 5 |
| Water heater | 5 |
| Boilers | 15 |
| Fans and ancillary items | |
| Fans and motors | 12 |
| Electric controls | 10 |
| Pneumatic controls | 12 |
| Heating and cooling coils | 12 |
| Humidifiers and air washers | 10 |
| Land improvements, such as sidewalks, roads, canals, waterways, drainage facilities, sewers, bridges, fences, landscaping, shrubbery | 20 |
| Laundry equipment | 10 |
| Lights | 10 |
| Painting | |
| Exterior | 5 |
| Interior | 5 |
| Paving | |
| Reslurry | 4 |
| Resurfacing | 8 |

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|-----------------------------------|----|
| Pipe | |
| Galvanized | 12 |
| Copper | 25 |
| Pipe valves and special items | 12 |
| Plastering | 10 |
| Plumbing | |
| Fixtures | 10 |
| Pipes | 10 |
| Pumps | |
| Pool | 5 |
| Sump | 10 |
| Recreation Equipment | 10 |
| Refrigeration machines | |
| Reciprocating | 15 |
| Rotary | 20 |
| Roofing | 15 |
| Sauna | 25 |
| Security entry telephone intercom | 10 |
| Stokers and burners | 12 |
| Stucco | 15 |
| Swimming pools | 25 |
| Tennis courts | 25 |
| Therapy pools | 25 |
| Water cooling towers | 15 |
| Water evaporative condensers | 20 |
| Windows | |
| Awnings | 5 |
| Drapes | 5 |
| Screens | 5 |
| Shades | 5 |