

EXHIBIT II

FIXED ASSETS TAGGING SUGGESTIONS

A. Office Furniture and Equipment

1. Desks - inside knee well on the right pedestal.
2. Tables - under top by right front leg.
3. Chair - back side under seat.
4. File - upper right-hand corner by lock.
5. Cabinets - upper right-hand corner
6. Benches, sofas, etc. - under seat by right back leg.
7. Credenzas - under top right side or right end close to top.
8. Shelving Units - upper right-hand corner (where practical)
9. Bookcase - upper right-hand corner.
10. Display Cabinets - right corner of base.
11. Appliances - upper right corner on side.
12. Typewriters - on back in the center.
13. Calculator (desktop) - on back of manufacturer's I.D. plate or on bottom center.
14. Television - by manufacturer's I.D. plate.
15. Projectors - by manufacturer's I.D. plate.
16. Tape and Cassette Recorders - by manufacturer's I.D. plate located either on back or underside.
17. Slide and Filmstrip Projectors - by manufacturer's I.D. plate located either on back or underside.
18. Cameras - on bottom (avoid covering tripod mount or rewind release).

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19. Telescopes - on body right side middle.
20. Dictation Equipment - by manufacturer's I.D. plate on back or bottom.
21. Posting Machines - by manufacturer's I.D. plate on back center.
22. Check Signers and Protectors - by manufacturer's I.D. plate on back or bottom.
23. Microfilm Equipment - by manufacturer's I.D. plate on back or bottom.
24. Microcomputers - by manufacturer's I.D. plate on back or bottom of main unit.
25. Purchased Software - on side or top of box in which diskettes or manuals are stored.
26. Printers - by manufacturer's I.D. plate on back or bottom.

B. Operating and Maintenance Equipment

1. Generators - by manufacturer's I.D. plate usually by controls.
2. Air Compressors - by manufacturer's I.D. plate on side of base.
3. Welders - Arc - upper right hand corner on front panel.
4. Welders - Oxygen-Acetylene – on back of regulators.
5. Pumps - on base or by manufacturer's I.D. plate.
6. Hoist, Cranes, Winches - by manufacturer's I.D. plate on hoist portion where accessible; where not, on main frame right side.
7. Pipe Threaders - by manufacturer's I.D. plate on side of unit.
8. Table Saws - by manufacturer's I.D. plate located on back side of base.
9. Radial Arm Saws - by manufacturer's I.D. plate located on back right side of column.

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10. Drill Presses - by manufacturer's I.D. plate on side of head.
11. Lathes - by manufacturer's I.D. plate located on head.
12. Power Hand Tools - by manufacturer's I.D. plate (try to affix tag in a location that does not interfere with operation and does not receive heavy wear).
13. Paint Sprayers - by manufacturer's I.D. plate on compressor.
14. Spray Guns - on gun portion not exposed to heavy wear.
15. Band Saws - by manufacturer's I.D. plate on upper head.
16. Jointers - by manufacturer's I.D. plate or back of jointer table.
17. Shaper – by manufacturer's I.D. plate or back of base.
18. Planer - by manufacturer's I.D. plate.
19. Sanders - by manufacturer's I.D. plate usually on base by controls.
20. Workbenches - under top right side.
21. Radial Drills and Boring Machines - by manufacturer's I.D. plate located on drill head.
22. Vacuum Cleaners - by manufacturer's I.D. plate located on motor housing.
23. Buffers/Grinders - on motor by manufacturer's plate.
24. Floor Buffers/Scrubbers - by manufacturer's I.D. plate located on side of motor.
25. Drafting Machines - by manufacturer's I.D. plate located on table clamp.
26. Drafting Tables - by manufacturer's I.D. plate front panel of base or under side of top right corner.

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27. Hydraulic and Mechanical Presses - by manufacturer's I.D. plate located on frame.
28. Steam Cleaners - by manufacturer's I.D. plate located by controls.
29. Metal Shears - by manufacturer's I.D. plate located on machine base back side.
30. Metal Formers - by manufacturer's I.D. plate on back side of machine.
31. Sand Blasters - by manufacturer's I.D. plate on base of unit.

C. Kitchen Equipment (Appliances)

1. Mixers - by manufacturer's I.D. plate.
2. Ranges - upper right side of range.
3. Ovens- upper right side of oven.
4. Food Warmers - by manufacturer's I.D. plate or upper right corner.
5. Dishwashers - by manufacturer's I.D. plate or upper right corner.
6. Slicers - Food – by manufacturer's I.D. plate or back side away from cutting blade.
7. Choppers - by manufacturer's I.D. plate.
8. Washing Machines - upper front corner of right panel.
9. Dryers - upper front corner of right panel.
10. Serving Counters - upper right corner on serving side.
11. Refrigerators - upper front corner of right panel.
12. Carts - on frame right side.

D. Laboratory and Test Equipment

1. Stills - by manufacturer's I.D. plate.

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2. Meters - on back panel.
3. Centrifuges - by manufacturer's I.D. plate located on base.
4. Spectrophotometers - by manufacturer's I.D. plate.
5. Hardness Testers - by manufacturer's I.D. plate located by controls.
6. Electronic Equipment - by manufacturer's I.D. plate located by controls.
7. Power supplies - by manufacturer's I.D. plate located on back; if not accessible, tag on face panel upper right corner.
8. Lab Ovens and Dryers - by manufacturer's I.D. plate located on lower front panel.
9. Sound Generators - by manufacturer's I.D. plate.
10. Oscilloscopes - by manufacturer's I.D. plate usually located on front panel.

E. Automotive Service Equipment

1. Wheel Balancers - by manufacturer's I.D. plate on base by controls.
2. Wheel Alignment Units - by manufacturer's I.D. plate located on major component (i.e., Hunter Unit – located on cabinet).
3. Parts Cleaner - by manufacturer's I.D. plate on right side exterior.
4. Power (Hydraulic, Electric or Pneumatic) Lifts - by manufacturer's I.D. plate located on pump unit.
5. Lubrication Equipment - by manufacturer's I.D. plate located on pump.
6. Brake Service Equipment - by manufacturer's I.D. plate located on face of unit.
7. Tire Changers - by manufacturer's I.D. plate located on base.

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8. Service Jacks - by manufacturer's I.D. plate located on base or center column.
9. Valve Refacers - by manufacturer's I.D. plate on unit.
10. Valve Seat Grinder Sets - by manufacturer's I.D. plate located on major unit.
11. Battery Chargers - by manufacturer's I.D. plate located on front or side panels.
12. Engine Analyzers - by manufacturer's I.D. plate located on main unit.
13. Distributor Tester - by manufacturer's I.D. plate located on back panel.
14. Generator, Regulator Tester - by manufacturer's I.D. plate located on back panel.
15. Dynamometers - by manufacturer's I.D. plate located on control.
16. Paint spray Booths - by manufacturer's I.D. plate located on right side panel.