

FORM PTO-1618A
Expires 06/30/99
OMB 0651-0027

04-10-2000



101303419

U.S. Department of Commerce
Patent and Trademark Office
TRADEMARK

RECORDATION FORM COVER SHEET
TRADEMARKS ONLY

TO: The Commissioner of Patents and Trademarks: Please record the attached original document(s) or copy(ies).

Submission Type

- New
- Resubmission (Non-Recordation)
Document ID # _____
- Correction of PTO Error
Reel # _____ Frame # _____
- Corrective Document
Reel # _____ Frame # _____

Conveyance Type

- Assignment License
 - Security Agreement Nunc Pro Tunc Assignment
 - Merger Change of Name
 - Other _____
- Effective Date
Month Day Year

Conveying Party

Mark if additional names of conveying parties attached

Name Fintube Technologies, Inc. Execution Date
Month Day Year
01 03 00

Formerly _____

- Individual General Partnership Limited Partnership Corporation Association
- Other _____
- Citizenship/State of Incorporation/Organization _____

Receiving Party

Mark if additional names of receiving parties attached

Name Bank of America, N.A.

DBA/AKA/TA _____

Composed of _____

Address (line 1) 515 South Boulder, 9th Floor

Address (line 2) _____

Address (line 3) Tulsa OK 74103

City State/Country Zip Code

- Individual General Partnership Limited Partnership If document to be recorded is an assignment and the receiving party is not domiciled in the United States, an appointment of a domestic representative should be attached. (Designation must be a separate document from Assignment.)
- Corporation Association
- Other a national banking association
- Citizenship/State of Incorporation/Organization _____

FOR OFFICE USE ONLY

Public burden reporting for this collection of information is estimated to average approximately 30 minutes per Cover Sheet to be recorded, including time for reviewing the document and gathering the data needed to complete the Cover Sheet. Send comments regarding this burden estimate to the U.S. Patent and Trademark Office, Chief Information Officer, Washington, D.C. 20231 and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Paperwork Reduction Project (0651-0027), Washington, D.C. 20503. See OMB Information Collection Budget Package 0651-0027, Patent and Trademark Assignment Practice. DO NOT SEND REQUESTS TO RECORD ASSIGNMENT DOCUMENTS TO THIS ADDRESS.

Mail documents to be recorded with required cover sheet(s) information to:
Commissioner of Patents and Trademarks, Box Assignments, Washington, D.C. 20231

TRADEMARK

REEL: 002027 FRAME: 0191

FORM PTO-1618B

Expires 06/30/99
OMB 0851-0027

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U.S. Department of Commerce
Patent and Trademark Office
TRADEMARK

Domestic Representative Name and Address

Enter for the first Receiving Party only.

Name

Address (line 1)

Address (line 2)

Address (line 3)

Address (line 4)

Correspondent Name and Address

Area Code and Telephone Number

Name

Address (line 1)

Address (line 2)

Address (line 3)

Address (line 4)

Pages

Enter the total number of pages of the attached conveyance document including any attachments.

#

Trademark Application Number(s) or Registration Number(s)

Mark if additional numbers attached

Enter either the Trademark Application Number or the Registration Number (DO NOT ENTER BOTH numbers for the same property).

Trademark Application Number(s)

Registration Number(s)

Number of Properties

Enter the total number of properties involved.

#

Fee Amount

Fee Amount for Properties Listed (37 CFR 3.41):

\$

Method of Payment:

Enclosed

Deposit Account

Deposit Account

(Enter for payment by deposit account or if additional fees can be charged to the account.)

Deposit Account Number:

#

Authorization to charge additional fees:

Yes

No

Statement and Signature

To the best of my knowledge and belief, the foregoing information is true and correct and any attached copy is a true copy of the original document. Charges to deposit account are authorized, as indicated herein.

Jeffrey D. Hassell, Esq.

Name of Person Signing

Signature

1/31/00

Date Signed

TRADEMARKS ASSIGNED FROM FINITUBE LIMITED PARTNERSHIP TO LONE STAR TECHNOLOGIES, INC.

TRADEMARK	COUNTRY/STATE	REG. SER. NO.	GOODS/SERVICES
AEROSEG	United States	75/634,701 This is a pending application that has been approved for publication as of November 1999.	Metal heat exchange tubes in Int'l Class 6.
ESCOA	United States	873,786	Finned tubes for use in heat exchangers in Int'l Class II.
KENTUBE	United States	1,023,700	Heat exchangers for industrial use, comprising convectors and convection sections, fuel economizers, and extended surface heat exchanger coils in Int'l Class II.
SOLIDFIN	United States	922,815	Finned tubes for use in heat exchangers in Int'l Class II.
TURB-X	United States	873,787	Finned tubes for use in heat exchangers in Int'l Class II.
CHANNELFIN ¹	United States	1,192,887	Finned tubing used in boiler stack economizers, double pipe heat exchangers and multi-tube heat exchangers in Int'l Class II.
ESCOA	Oklahoma	25,745	Finned tubes.
KENTUBE	Oklahoma	25,746	Finned tubes.

¹ This mark may no longer be in use. It is registered on the supplemental register.

MMS
2/2/00

02-02-2000



101255852

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TULSA, OKLAHOMA 74103-4217
TELEPHONE (918) 595-4800
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211 NORTH ROBINSON
OKLAHOMA CITY, OK 73102-7101
TELEPHONE (405) 235-5500
FAX (405) 235-2875

January 31, 2000

Via Federal Express

Commissioner of Patents and Trademarks
U.S. Patent & Trademark Assignment Division
1213 Jefferson Davis High, 3rd Floor
Arlington, Virginia 22202

Re: Recordation - Patents Only - Form 1619A
Recordation - Trademarks Only - Form 1618A
Conveying Party: Fintube Technologies, Inc.
Receiving Party: Bank of America, N.A.

Dear Sir and/or Madam:

Enclosed are the following for filing with the U.S. Department of Commerce Patent and Trademark Office:

1. Recordation Form Cover Sheet - Patents Only;
2. Recordation Form Cover Sheet - Trademarks Only; and
3. original Security Agreement and Assignment.

The Security Agreement and Assignment was executed January 3, 2000 and grants a security interest in and to those certain patents and trademarks as listed on the respective Recordation Cover Sheet. There are seven (7) patents and six (6) trademarks as to which we are seeking to perfect a security interest. Accordingly, we have enclosed our check in the amount of \$420.00

E

223851

Commissioner of Patents and Trademarks

January 31, 2000

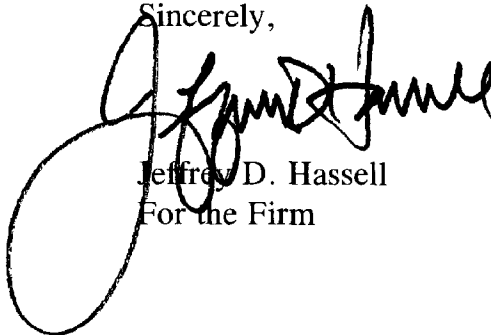
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which represents \$280.00 in fees for the patent filing and \$120.00 in fees for the trademark filing.

It is our understanding that all of the original documents will be returned to us once the filings are complete, therefore, we are not sending additional copies of any of these documents. Please call Kathy Parker, my legal assistant, at 918/595-4800, if you have any questions or need additional information.

Thank you for your assistance in this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffrey D. Hassell". The signature is stylized with large loops and a long horizontal stroke at the end.

Jeffrey D. Hassell
For the Firm

JDH:kep
Enclosures

cc: Dan Condley (w/o enc.)
J. Ed Fariss (w/o enc.)
Paul Corley (w/o enc.)
John R. Barker (w/o enc.)

SECURITY AGREEMENT AND ASSIGNMENT

THIS SECURITY AGREEMENT AND ASSIGNMENT (this "Security Agreement"), dated as of January 3, 2000, is between **FINTUBE TECHNOLOGIES, INC.**, an Oklahoma corporation (the "Debtor") and **BANK OF AMERICA, N.A.**, as Agent for the benefit of the Lenders under the Credit Agreement referred to below (in such capacity, together with its successors and assigns the "Secured Party").

WITNESSETH:

WHEREAS, the Debtor has entered into an Credit Agreement dated as of the date hereof (as the same may be amended or modified from time to time, referred to herein as the "Credit Agreement") with the Secured Party pursuant to which the Lenders, as defined therein, have agreed to make loans and extend credit to Debtor all as more particularly described in the Credit Agreement; and

WHEREAS, the Credit Agreement provides for the execution and delivery of a Security Agreement and Assignment in the form of this Security Agreement as security for the repayment of the Debtor's Obligations, as defined in the Credit Agreement.

NOW, THEREFORE, for and in consideration of the loan and extension of credit to the Debtor evidenced by the Note described in the Credit Agreement and the mutual covenants and promises therein contained, the Secured Party and the Debtor agree as follows:

1. Definitions. When used herein, unless the context shall otherwise require the following terms shall have the following meanings:

The terms "Event of Default", "Obligations", "Notes", and all other terms used but not defined herein, shall have the meanings assigned thereto in the Credit Agreement.

"Accounts" shall mean "Accounts" as defined in Article 9 of the UCC and all refunds and rights to reimbursement.

"Account Debtor" shall mean an "account debtor" as defined in Article 9 of the UCC and any person or entity obligated to the Debtor with respect to an Account.

"Chattel Paper" shall have the meaning assigned to such term in Article 9 of the UCC.

"Collateral" shall mean all property or rights in which a security interest is granted hereunder.

"Default Rate" shall have the meaning described in Section 2.11(c) of the Credit Agreement.

"Equipment" shall mean "equipment" as defined in Article 9 of the UCC and all machinery, tools, tooling, dies, molds, engineering maps, blueprints, plans, furniture and fixtures, and all spare parts, replacements and substitutions of and for the foregoing.

"General Intangibles" shall mean "general intangibles" as defined in Article 9 of the UCC.

"Inventory" shall mean "inventory" as defined in Article 9 of the UCC and all fuels, materials, parts and supplies of every kind and description.

"Documents" shall mean "documents" as defined in Article 9 of the UCC.

"Instruments" shall mean "instruments" as defined in Article 9 of the UCC.

"Prior Encumbrances" shall mean the liens and encumbrances which are described on Exhibit "A" attached hereto.

"UCC" shall mean the Uniform Commercial Code in effect at the time in the State of Oklahoma or, if it is determined by a court of law that the laws of another state or jurisdiction should be applied with respect to any of the Collateral, then the Uniform Commercial Code or similar Laws in effect at the time in the relevant state or jurisdiction with respect to that portion of the Collateral.

2. Grant of Security Interest. As security for the payment of Debtor's Obligations, together with all amendments, extensions, modifications and changes in form thereof, including but not limited to certain Revolving Notes of even date herewith made, executed and delivered to the Lenders by Debtor in the original principal aggregate principal amount of \$39,000,0000.00, and those certain Term Notes of even date herewith made, executed and delivered to the Lenders (as defined in the Credit Agreement) by Debtor in the original principal amount of \$20,000,000.00, together with all amendments, extensions, modifications and changes in form thereof, the Debtor hereby assigns and grants to the Secured Party a first and prior continuous and continuing security interest in, and assignment of, all of the following, whether now or hereafter existing or acquired, and wherever located:

(i) all of the Equipment, machinery, tools, tooling, dies, molds, engineering maps, blueprints, plans, furniture and fixtures of the Debtor, whether now owned or hereafter acquired, and wherever located, and all spare parts, replacements or substitutions thereof and therefore;

(ii) all of the trucks, tractors, trailers, rolling stock and motor vehicles of the Debtor, now owned or hereafter acquired, and all spare parts, replacements or substitutions thereof and therefor;

(iii) all of the Inventory of the Debtor, wherever located and whether now owned or hereafter acquired, including without limitation, all fuels, materials, parts and supplies of every kind and description, of the Debtor, located at the locations described on Exhibit "B" attached hereto or any other locations;

(iv) all Accounts, accounts receivable, reimbursements, notes receivable, contracts, contract rights, Chattel Paper and General Intangibles of the Debtor, whether now owned or hereafter acquired, including without limitation:

(a) all sales contracts, purchase orders, employee agreements and other contracts;

(b) all patents, trademarks, processes, formulae, licenses, rights, scientific and/or technical information, trade secrets, customer lists, plans, reports, samples, prototypes, knowhow, all items in application, development or other pending status and all similar items which are used in connection with the Debtor's conduct of its respective business, including without limitation, the patents, patent applications, and trademarks described on Schedule 1 attached hereto and made a part hereof; and

(c) all of Debtor's right, title, interest, and benefit under all partnerships and joint venture agreements between the Debtor and any other Person and under all leases of real and personal property (whether as lessor or lessee); provided, however, that the Lender hereby assumes no liabilities, obligations or responsibilities in connection therewith; and

(d) all Instruments, letters of credit, Documents, including but not limited to all documents of title, bills of lading, warehouse receipts, shipping receipts, and any other document, instrument or agreement evidencing or reflecting Debtor's interest in any property;

(v) all cash, money, certificates of deposit, time deposits and demand deposits of the Debtor, at any time in the possession or control of the Lender;

(vi) all "Assets" of Debtor described in that certain Asset Purchase Agreement dated November 16, 1999 between Debtor and the other "Sellers" described therein, as amended, including without limitation that property described on Schedule 2 attached hereto and made a part hereof;

(vii) all ledgers, journals, books, records, vouchers, shipping tickets, receipts, sales memoranda, contracts, partnership agreements, joint venture agreements, correspondence and

other writings, data or papers evidencing or relating to the items or types of collateral described above in subsections (i) through (vi), inclusive; and

(viii) all products and proceeds of the items or types of collateral described above in subsections (i) through (vii), inclusive, including without limitation insurance proceeds;

subject only to the Prior Encumbrances and then only to the specific Collateral to which the Prior Encumbrances relate.

3. Warranties. The Debtor warrants that: (i) no financing statement (other than any which may have been filed on behalf of the Secured Party) covering any of the Collateral is on file in any public office except for financing statements relating to the Prior Encumbrances; (ii) the Debtor is and will be the lawful owner of all of the Collateral, free of all liens and claims whatsoever, other than the security interest hereunder with full power and authority to execute this Security Agreement and to perform the Debtor's obligations hereunder, and to subject the Collateral to the security interest hereunder; and (iii) all information with respect to the Collateral set forth on any schedule, certificate or other writing at any time heretofore or hereafter furnished by the Debtor to the Secured Party, is and will be true and correct in all material respects as of the date furnished.

4. Use and Possession. As long as there exists no Event of Default, the Debtor may have possession of the Collateral and use the same in any lawful manner not inconsistent with this Security Agreement, with any applicable Law or regulation or with any policy of insurance on any of such Collateral.

5. Sales in the Ordinary Course of Business; Collections by Debtor. Until such time as the Secured Party shall notify the Debtor of the revocation of such power and authority because of the occurrence of an Event of Default (whether or not the Secured Party takes any other action or accelerates the Obligations), the Debtor (i) may, in the ordinary course of its business, at its own expense, sell, lease or furnish under contracts of service any of the Inventory normally held by the Debtor for such purpose, and use and consume, in the ordinary course of its business, any raw materials, work in process or materials normally held by the Debtor for such purpose, and (ii) will, at its own expense, endeavor to collect, as and when due, all amounts due with respect to Accounts, notes receivable, contracts and General Intangibles, including the taking of such action with respect to such collection as the Secured Party may reasonably request or, in the absence of such request, as the Debtor may deem advisable.

6. Collections by the Secured Party. Upon the occurrence of an Event of Default (whether or not the Secured Party takes any other action or accelerates the Obligations), the Secured Party may at any time, whether before or after any revocation of such power and authority or the maturity of any of the Obligations, notify any parties obligated on any of the Accounts, notes receivable, contracts or General Intangibles to make payment to the Secured Party of any amounts due or to become due thereunder and enforce collection of any such Accounts, notes receivable, contracts or General Intangibles by suit or otherwise and surrender, release or exchange all or any part thereof, or compromise or extend or renew for any period (whether or not longer than the original period) any indebtedness thereunder or evidenced thereby. Upon request of the Secured

Party, whether before or after an Event of Default, the Debtor will, at its own expense, notify any parties obligated on any of the Accounts, notes receivable, contracts or General Intangibles to make payment to the Secured Party of any amounts due or to become due thereunder. The Secured Party is authorized to endorse, in the name of the Debtor, any item howsoever received by the Secured Party representing any payment on or other proceeds of any of the Collateral. In each instance in which the Secured Party may elect hereunder to effect direct collection of any one or more Accounts, notes receivable, contracts or General Intangibles, the Secured Party is also entitled to take possession of all books and records of the Debtor relating to the Debtor's Accounts, notes receivable, contracts or General Intangibles and the Debtor will not in any manner take or suffer any action to be taken to hinder, delay or interfere with the Secured Party's attempts to effect collection.

7. Inventory Location. The Debtor hereby represents and warrants to the Secured Party that the Inventory of the Debtor is located only at the locations set forth above. The Debtor will not open or establish any storage yard or warehouse not owned or established as of the date of this Security Agreement or locate Inventory at any location except as set forth above without obtaining the Secured Party's prior written consent and executing such financing statements as the Secured Party and its counsel deem necessary to perfect its security interest therein. The Debtor shall immediately notify the Secured Party of the occurrence of any event causing loss or depreciation in value (except for ordinary wear and tear and loss or depreciation in value) of Inventory and the amount of such loss or depreciation.

8. Equipment, Rolling Stock and Motor Vehicle Reports and Location. The Debtor will from time to time, as the Secured Party may reasonably request, deliver to the Secured Party a schedule identifying any and all items of Equipment, trucks, trailers, tractors, rolling stock and motor vehicles then owned by the Debtor. The Debtor shall immediately notify the Secured Party of the occurrence of any event causing loss or depreciation in value of such collateral (except for ordinary wear and tear and loss or depreciation in value). Nothing in this Section 8 shall be construed to authorize the sale, transfer, exchange or other disposition of any item of Collateral by the Debtor without the express written consent of the Secured Party.

9. Covenants of the Debtor. The Debtor will:

(i) upon request of the Secured Party, execute such financing statements, lien entry forms and other documents (and pay the cost of filing or recording the same or this Security Agreement in all public offices deemed necessary or appropriate by the Secured Party and its counsel) and do such other acts, all as the Secured Party may from time to time reasonably request to establish and maintain a valid security interest in the Collateral (free of all other liens, claims and rights of third parties whatsoever, except the Prior Encumbrances) to secure the payment of the Obligations;

(ii) keep all Inventory at the locations set forth in Exhibit "B" attached hereto or at such other address as shall be provided to the Secured Party at least fifteen (15) days prior to the location of any Inventory thereat, and which address shall be acceptable to the Secured Party;

(iii) keep at the address set forth below next to the signature of the Debtor all records concerning Accounts, notes receivable, contracts and General Intangibles, which records will be of such character as will enable the Secured Party or its agents or designees to determine at any time the status thereof,

(iv) furnish the Secured Party such information concerning the Debtor, the Collateral and the Account Debtors as the Secured Party may from time to time reasonably request;

(v) permit the Secured Party and its agents and designees from time to time to inspect, during regular business hours, the Inventory, Equipment, trucks, trailers, tractors, rolling stock and motor vehicles, and to inspect, audit and make copies of and extracts from all records and all other papers in the possession of the Debtor, and will, upon reasonable request of the Secured Party, deliver to the Secured Party all of such records and papers which pertain to the Collateral and the Account Debtors;

(vi) upon request of the Secured Party, stamp on the Debtor's records concerning the Collateral, a notation, in form satisfactory to the Secured Party, of the security interest of the Secured Party hereunder;

(vii) except for the sale or lease of Inventory in the ordinary course of its business, not sell, lease, transfer or otherwise dispose of, assign or create or permit to exist any lien (other than the Prior Encumbrances) on or security interest in any Collateral to or in favor of anyone other than the Secured Party, except with the prior written consent of the Secured Party;

(viii) at all times keep all Collateral insured against loss, damage, theft and other risks, in such amounts, with such companies, under such policies and in such form, all as shall be reasonably satisfactory to the Secured Party, which policies shall provide that loss thereunder shall be payable to the Secured Party as its interest may appear, and such policies or certificates thereof shall, if the Secured Party so requests, be deposited with the Secured Party;

(ix) keep all Equipment, trucks, trailers, tractors, rolling stock and motor vehicles in good repair and practice preventive maintenance in accordance with industry standards thereon; (x) if the Collateral is of a type normally used in more than one state, whether or not actually so used, the Debtor will immediately give written notice to the Secured Party of any change in the location of the chief executive office or the chief place of business of the Debtor, and of any use of any such Collateral in any jurisdiction other than the State of Oklahoma; and

(xi) reimburse the Secured Party for all reasonable expenses, including attorneys' fees and legal expenses, incurred by the Secured Party in seeking to collect or enforce any rights in the Collateral and to collect the Notes and all other Obligations and to enforce its rights hereunder.

10. Remedies. Whenever an Event of Default shall exist, the Obligations shall be immediately due and payable, or not, as provided in the Credit Agreement, and the Secured Party may from time to time exercise any rights and remedies available to it hereunder, under the Credit Agreement or applicable law. The Debtor agrees, in case of an Event of Default and upon the request of the Secured Party, to assemble the Collateral, at the Debtor's expense, at a convenient place acceptable to the Secured Party. Without limiting the foregoing, upon the existence of an Event of Default the Secured Party may, to the fullest extent permitted by applicable law, without notice, advertisement, hearing or process of law of any kind, (a) apply that portion of the Collateral consisting of cash or cash equivalent items such as checks, drafts, or deposited funds against any liabilities of Debtor selected by the Secured Party, and for this purpose, Debtor agrees that cash or cash equivalents will be considered identical to cash proceeds; (b) transfer any of the Collateral or evidence thereof into its own name or that of a nominee and receive the proceeds therefrom and hold the same as security for the liabilities secured hereby; (c) enter upon any premises where any of the Collateral may be located and take possession of and remove all or any such items, (d) sell any or all of the Collateral free of all rights and claims of the Debtor therein and thereto at any public or private sale, and (e) bid for and purchase any of the Collateral at any such sale. The Debtor hereby expressly waives, to the fullest extent permitted by applicable law, any and all notices, advertisements, hearings or process of law in connection with the exercise by the Secured Party of any of its rights and remedies upon the existence of an Event of Default. If any notification of intended disposition of any of the Collateral is required by law, such notification, if mailed, shall be deemed reasonably and properly given if mailed at least ten (10) days before disposition, postage prepaid, addressed to the Debtor, at the address shown on the signature page or at any other address of the Debtor appearing on the records of the Secured Party. Any proceeds of any of the Collateral (including proceeds of collections by the Secured Party described in Section 6) may be applied by the Secured Party to the payment of expenses incurred in connection with enforcing its rights or remedies with respect to the Collateral, including reasonable attorneys' fees and legal expenses, and any balance of such proceeds may be applied by the Secured Party toward the payment of such of the Obligations, and in such order of application as the Secured Party may from time to time elect.

11. Reimbursement of Secured Party. The Secured Party may from time to time, at its option, perform any agreement, obligation or covenant of the Debtor hereunder which the Debtor shall fail to perform, and take any other action which the Secured Party reasonably deems necessary for the maintenance or preservation of any of the Collateral or its interest therein, and the Debtor agrees to forthwith reimburse the Secured Party for all reasonable expenses of the Secured Party in connection with the foregoing, together with interest thereon at the Default Rate from the date of notice thereof to the Debtor until reimbursed by the Debtor.

12. Reasonable Care. The Secured Party shall be deemed to have exercised reasonable care in the custody and preservation of any Collateral in its possession if it takes such action for that purpose as the Debtor may request in writing, but failure of the Secured Party to comply with any such request shall not of itself be deemed a failure to exercise reasonable care.

13. Notices. Any notice from the Secured Party to the Debtor, if mailed, shall be deemed given when mailed, postage prepaid, addressed to the Debtor, either at the Debtor's address shown on the signature page hereto or at any other address of the Debtor appearing on the records of the

Secured Party. Any notice from the Debtor to the Secured Party, if mailed, shall be deemed given when mailed, postage prepaid, addressed to the Secured Party at the address shown on the signature page hereto or at such other address as the Secured Party shall have provided to the Debtor for such purpose.

14. No Waiver. No delay on the part of the Secured Party in the exercise of any right or remedy shall operate as a waiver thereof, and no single or partial exercise by the Secured Party of any right or remedy shall preclude other or further exercise thereof or the exercise of any other right or remedy.

15. Amendments and Modifications. No amendment to, modification or waiver of, or consent with respect to any provision of this Security Agreement shall in any event be effective unless the same shall be in writing and signed and delivered by the Secured Party, and then any such amendment, modification, waiver or consent shall be effective only in the specific instance and for the specific purpose for which given.

16. Severability. Whenever possible each provision of this Security Agreement shall be interpreted in such a manner as to be effective and valid under applicable law, but if any provision of this Security Agreement shall be prohibited by or invalid under applicable law, such provision shall be ineffective to the extent of such prohibition or invalidity without invalidating the remainder of such provision or the remaining provisions of this Security Agreement.

17. Binding Effect. This Security Agreement shall be binding upon the Debtor and its respective successors and assigns, and shall inure to the benefit of the Secured Party and its respective successors and assigns.

18. Financing Statement. A carbon or photographic copy, or other reproduction, of this Security Agreement or of any financing statement prepared or filed with respect hereto is sufficient as a financing statement for all purposes.

19. (a) Governing Law.

THIS AGREEMENT SHALL BE GOVERNED BY, AND CONSTRUED IN ACCORDANCE WITH, THE LAW OF THE STATE OF OKLAHOMA (WITHOUT REGARD TO PRINCIPALS OF CONFLICTS OF LAWS OF THAT STATE); PROVIDED, HOWEVER, ANY ISSUE OR ISSUES RELATING TO THE AMOUNT OR RATE OF INTEREST THAT MAY BE LAWFULLY CONTRACTED FOR, CHARGED, TAKEN, RESERVED, OR RECEIVED HEREUNDER OR UNDER ANY OF THE OTHER LOAN DOCUMENTS SHALL BE GOVERNED AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF OKLAHOMA; PROVIDED FURTHER THAT THE SECURED PARTY AND THE LENDERS SHALL RETAIN ALL RIGHTS ARISING UNDER FEDERAL LAW.

(b) Arbitration.

ANY CONTROVERSY OR CLAIM BETWEEN OR AMONG THE PARTIES HERETO INCLUDING BUT NOT LIMITED TO THOSE ARISING OUT OF OR RELATING TO THIS INSTRUMENT, AGREEMENT OR DOCUMENT AND ANY OTHER LOAN DOCUMENTS OR ANY RELATED INSTRUMENTS, AGREEMENTS OR DOCUMENTS, INCLUDING ANY CLAIM BASED ON OR ARISING FROM AN ALLEGED TORT, SHALL BE DETERMINED BY BINDING ARBITRATION IN ACCORDANCE WITH THE FEDERAL ARBITRATION ACT (OR IF NOT APPLICABLE, THE APPLICABLE STATE LAW), THE RULES OF PRACTICE AND PROCEDURE FOR THE ARBITRATION OF COMMERCIAL DISPUTES OF J.A.M.S./ENDISPUTE OR ANY SUCCESSOR THEREOF ("J.A.M.S.") AND THE "SPECIAL RULES" SET FORTH BELOW, IN THE EVENT OF ANY INCONSISTENCY, THE SPECIAL RULES SHALL CONTROL. JUDGMENT UPON ANY ARBITRATION AWARD MAY BE ENTERED IN ANY COURT HAVING JURISDICTION. ANY PARTY TO THIS INSTRUMENT, AGREEMENT OR DOCUMENT MAY BRING AN ACTION, INCLUDING A SUMMARY OR EXPEDITED PROCEEDING, TO COMPEL ARBITRATION OF ANY CONTROVERSY OR CLAIM TO WHICH THIS AGREEMENT APPLIES IN ANY COURT HAVING JURISDICTION OVER SUCH ACTION.

SPECIAL RULES. THE ARBITRATION SHALL BE CONDUCTED IN THE COUNTY OF DEBTOR'S DOMICILE AT THE TIME OF THE EXECUTION OF THIS INSTRUMENT, AGREEMENT OR DOCUMENT AND ADMINISTERED BY J.A.M.S. WHO WILL APPOINT AN ARBITRATOR; IF J.A.M.S. IS UNABLE OR LEGALLY PRECLUDED FROM ADMINISTERING THE ARBITRATION, THEN THE AMERICAN ARBITRATION ASSOCIATION WILL SERVE. ALL ARBITRATION HEARINGS WILL BE COMMENCED WITHIN 90 DAYS OF THE DEMAND FOR ARBITRATION; FURTHER THE ARBITRATOR SHALL ONLY, UPON A SHOWING OF CAUSE, BE PERMITTED TO EXTEND THE COMMENCEMENT OF SUCH HEARING FOR UP TO AN ADDITIONAL 60 DAYS.

RESERVATION OF RIGHTS. NOTHING IN THIS ARBITRATION PROVISION SHALL BE DEEMED TO (I) LIMIT THE APPLICABILITY OF ANY OTHERWISE APPLICABLE STATUTES OF LIMITATIONS OR REPOSE AND ANY WAIVERS CONTAINED IN THIS INSTRUMENT, AGREEMENT OR DOCUMENT; OR (II) BE A WAIVER BY SECURED PARTY OF THE PROTECTION AFFORDED TO IT BY 12 U.S.C. SEC. 91 OR ANY SUBSTANTIALLY EQUIVALENT STATE LAW; OR (III) LIMIT THE RIGHT OF SECURED PARTY HERETO (A) TO EXERCISE SELF HELP REMEDIES SUCH AS (BUT NOT LIMITED TO) SETOFF OR (B) TO FORECLOSE AGAINST ANY REAL OR PERSONAL PROPERTIES COLLATERAL, OR (C) TO OBTAIN FROM A COURT PROVISIONAL OR ANCILLARY REMEDIES SUCH AS (BUT NOT LIMITED TO) INJUNCTIVE RELIEF, WRIT OF POSSESSION OR THE APPOINTMENT OF A RECEIVER. SECURED PARTY MAY EXERCISE SUCH SELF HELP RIGHTS, FORECLOSE UPON SUCH PROPERTY OR OBTAIN SUCH PROVISIONAL OR ANCILLARY REMEDIES BEFORE, DURING OR AFTER THE PENDENCY OF ANY

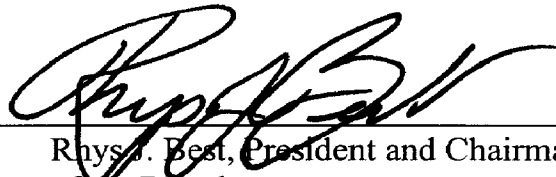
ARBITRATION PROCEEDING BROUGHT PURSUANT TO THIS INSTRUMENT, AGREEMENT OR DOCUMENT. NEITHER THIS EXERCISE OF SELF HELP REMEDIES NOR THE INSTITUTION OR MAINTENANCE OF AN ACTION FOR FORECLOSURE OR PROVISIONAL OR ANCILLARY REMEDIES SHALL CONSTITUTE A WAIVER OF THE RIGHT OF ANY PARTY, INCLUDING THE CLAIMANT IN ANY SUCH ACTION, TO ARBITRATE THE MERITS OF THE CONTROVERSY OR CLAIM OCCASIONING RESORT TO SUCH REMEDIES.

IN WITNESS WHEREOF, this Security Agreement has been duly executed as of the day and year first above written.

FINTUBE TECHNOLOGIES, INC., an Oklahoma corporation

Address for Debtor:

15660 North Dallas Parkway
Suite 500
Dallas, Texas 75248

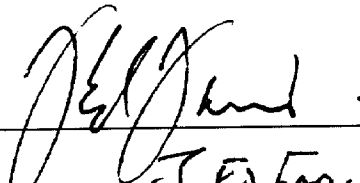
By: 
Rhys A. Best, President and Chairman
of the Board

"Debtor"

BANK OF AMERICA, N.A., as Agent for the benefit of the Lenders under the Credit Agreement dated January 3, 2000

Address for Bank:

515 South Boulder, 9th Floor
Tulsa, Oklahoma 74103

By: 
Name: J. Ed Harris
(Please Print)
Title: Senior Vice President

"Bank"

EXHIBIT "A"

(PERMITTED ENCUMBRANCES)

NONE.

EXHIBIT "B"

(INVENTORY LOCATIONS)

**Elwood Facility
4150 S Elwood
Tulsa, OK**

**ESCOA Facility
3600 E. Hwy
Pryor, OK 74361**

**Biraghi - Canada Facility
1175 Alphonse-Deshales
Industrial Park
Becancour, Que GOX 1B0**

**555 Facility
555 West 41st
Tulsa, Oklahoma**

**KEP/Econmasters Facility
990 Keystone Avenue
Catoosa, OK 74015**

**Steel Coil Services Facility
5151 N. Skiatook Rd.
Catoosa, OK 74015**

**TEKtube Warehouse
303 N. Main and 302 N. Boston
Tulsa, OK**

SCHEDULE 1

(Patents and Trademarks, Etc.)

TEXTUBE	Oklahoma	23,022	Owned by Division Fintube Corporation. Not renewed.
FINTUBE LIMITED PARTNERSHIP	Mexico	474,351	Registered.

Unregistered Trademarks

X-ID	RETROMISER/RETROMIZER	OWP	SCS
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Trade Secrets

*The following is a non-confidential index of the confidential trade secret information to be assigned.

A. KFP Trade Secrets

1. Serrator
 - a. Inrack
 - b. Outrack
 - c. Weld Area
 - (1) Leads
 - (2) Powered 3-Way Weld Head
 - (3) Impedance Transformer
 - (4) Deforming Wheel
 - (5) Breakup Roller
 - (6) Flash Detector
 - (7) Insulation
 - (8) Weld Tank
 - d. Drive Table
 - e. PLC Programming
 - f. Operating Manual
 - g. Finished Tube Bundle Removal
 - h. AeroSeg Fin
 - i. UT Fin Weld Teste

B. TEKTUBE Trade Secrets

1. Semi-automatic Bundling System

C. XID Trade Secrets

1. Tooth Shape on Tooling and Patterned Strip
2. Heat Transfer Testing Program
3. Pattern Tool Attachment to Arbor
4. Method of Hot Forming of Strip
5. Pattern Marker Arrangement in Patterned Strip

- 6. Mill Entry and Exit Guides
- 7. Starting Strip Widths and Thicknesses
- 8. Patterning Roll Alloys
- 9. Overall Mill Design Specifics
 - a. Load Capacities
 - b. Horsepower Requirements
 - c. Speed Capabilities

D. KFP Economizers

- 1. Correlations used to Predict Economizer Performance of Finned Tube Configurations
- 2. Correlations used to Predict Economizer, Air Preheater, etc. Performance of X-ID Tube Configurations
- 3. Computer Programs for Optimizing the Design of Economizer and other Heat Transfer Equipment
- 4. Computer Programs for Generating Bills of Materials and Costs of Economizers and other Heat Transfer Equipment
- 5. Computer Programs for Predicting Performance of Air Preheaters
- 6. Computer Programs for Generating Bills of Materials and Costs of Air Preheaters

E. Fintube Limited Partnership and Divisions

- 1. Computer Programs
 - a. Fin Pricing Program
 - b. OPTO - Rectangular Coil Optimization and Pricing
 - c. RAT99 - General Rating Program
 - d. APH - Air Preheating Design
 - e. CYL - Cylindrical Economizer Optimization and Pricing
 - f. AUTOECON - Automatic Economizer Drawing
- 2. Manufacturing
 - a. Automatic tube coupling
 - b. Serrator design
 - c. Tube and bundling conveying
 - d. Weld area tooling and setup
 - e. Duplex bender design and operation
 - f. Rod to strip mill design and operation
 - g. X-ID tube mill
- 3. Information
 - a. Fintube test facility data
 - b. X-ID data
 - c. Customer lists
 - d. Pricing and marketing strategy

Copyrights

- A. Escoa engineering manual
- B. Fintube website - www.fintubelp.com
- C. X-ID Firetube Economizer Program
- D. OPTO - Foster Wheeler version

Registered Trade Names

<u>Trade Name</u>	<u>State</u>
Kentube	Oklahoma and Delaware
TEKTUBE	Delaware
Escoa	Delaware and Oklahoma
Tempco	Delaware
Fintube	Delaware
FLP International Trading Company	Delaware
Kentube Engineered Products	Delaware
Coil Slitting Services	Delaware
Kentube Finned Products	Delaware
Biraghi Canada	Delaware

Unregistered Trade Names

Aleas y Birlos	Fintool Technologies	Steel Coil Services	Oscillate Wound Products
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Domain Names

1. Fintubelp.com
2. Escoa.com
3. Kentube.com
4. Tektube.com
5. Biraghi-fintube.com
6. Biraghiflip.com
7. Biraghi.com

SCHEDULE 2

(Assets)

Kentube Finned Products

4,1715 .01

Parent / Unit Number	Description	Start Date	D M Life	LT DM I C Mths	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense . . . Current	As of Date	Net Book Value	Salvage Value	Rem Life
0	LAND IMPROVEMENT	12/16/84	AA 01 M R 180		8,289.00	8,118.51	1,727.69	176.18	10/31/99	170.49		00000
#F4358	KFPMT.4561											
0	RAILROAD SIDING	12/16/84	AA 01 M R 180		8,175.00	8,006.86	1,703.83	173.75	10/31/99	168.14		00000
#F4360	KFPMT.4561											
0	FIN SHOP YARD LIGHTS	12/16/84	AA 01 M R 180		6,874.00	6,732.67	1,432.16	146.04	10/31/99	141.33		00000
#F4954	KFPMT.4561											
0	RETAINING WALL	12/16/84	AA 01 M R 180		6,770.00	6,630.80	1,410.54	143.84	10/31/99	139.20		00000
#F5959	KFPMT.4561											
0	NEW RAIL W/O # 9628	12/16/84	AA 01 M R 180		3,937.00	3,856.03	820.46	83.66	10/31/99	80.97		00000
#F6096	KFPMT.4561											
0	WATER LINE	12/16/84	AA 01 M R 180		1,159.85	1,136.00	241.72	24.65	10/31/99	23.85		00000
#F6121	KFPMT.4561											
0	TRAC WORK	3/16/85	AA 01 M R 180		640.00	599.42	102.82	10.49	10/31/99	40.58		00000
#F6135	KFPMT.4561											
0	DRIVEWAY EASTSIDE	5/16/90	AA 01 M R 180		2,160.00	1,369.37	119.76	12.22	10/31/99	790.63		00000
#F6295	KFPMT.4561											
0	DRIVE SOUTH GATE	5/16/90	AA 01 M R 180		9,874.00	6,178.52	559.75	57.08	10/31/99	3,695.48		00000
#F6296	KFPMT.4561											
0	PARKING LOT ASPHALT	# 11/16/90	AA 01 M R 180		3,500.00	2,101.24	194.08	19.79	10/31/99	1,398.76		00000
#F6332	KFPMT.4561											
0	PARKING LOT FROM TEK	9/16/89	AA 01 M R 180		68,513.66	63,715.42	826.44	84.28	10/31/99	4,798.24		00000
#F7061	KFPMT.4561											
0	FENCE FROM TEK	9/16/89	AA 01 M R 180		2,229.99	2,073.89	26.89	2.74	10/31/99	156.10		00000
#F7063	KFPMT.4561											
0	SHOP DRIVE & OFFICE/SHO/3/16/92	AA 01 M R 180			7,395.58	3,782.85	410.26	41.83	10/31/99	3,612.73		00000
#PF6372	ALK P#4920											
0	DRAINAGE LINE INSTALLAT	8/16/92	AA 01 M R 180		4,934.12	2,386.32	273.69	27.91	10/31/99	2,547.80		00000
#PF6384	9212											
Accumulated Depreciation Total						134,452.20	9,850.09	1,004.46				

Kentube Finned Products

Parent / Unit Number	Description	Start Date	D M Life	LT DM I C Mihs	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	Net Book Value	As of Date	Salvage Value	Rem Life
0	REVISING MAIN DISCONN	12/16/84	AA 01 M R 180		800.00	783.52	166.96	17.02	16.48	10/31/99		00000
#F4975	KFPMT,4560											
0	ELWOOD REMODELING	12/16/88	AA 01 M R 240		7,183.44	7,183.44						00001
#F6240	KFPMT,4560											
0	BUILDING REPAIR - FIRE	11/16/88	AA 01 M R 240		1,243,441.87	62,601.23	51,725.60	5,274.68	1,180,840.64			00002
#FF100	KFPMT,4560											
0	ACTIVATION OF RED MAN B	11/16/88	AA 01 M R 240		338,260.00	36,487.85	13,824.41	1,409.74	301,772.15			00002
#PF6242	KFPMT,4560											
Accumulated Depreciation Total						1,589,685.31	65,716.97	6,701.44	1,482,629.27			

Parent / Unit Number	Description	Start Date	LTDM	D	M	Life	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	As of Date Net Book Value	Salvage Value	Rem Life
0	ELWOOD OFFICE ADDITION	2/16/84	AA	01	M	R	180	73,829.66	15,730.46	1,604.10	10/31/99	1,552.34	00000
#F4955	KFPADM.5030												
0	ELWOOD OFFICE ROOF	12/16/84	AA	01	M	R	180	22,414.76	4,775.26	486.95		471.24	00000
#F6013	KFPADM.5030												
0	WALLS AND WOODWORK	EM/6/87	AA	01	M	R	180	40,317.27	3,813.42	388.87		11,051.39	00000
#F6168	CE												
0	KFPADM.5030												
0	ADM. ROOF REPAIR	2/15/91	AA	01	M	R	120	12,059.34	1,144.60	116.72		1,720.66	00000
#F6341	KFPADM.5030												
Accumulated Depreciation Total								148,621.03	25,463.74	2,596.64		14,795.63	

Parent /		Description	Start Date	I T D M I C Mths	D M Life	Cost	Accumulated Depreciation	Depreciation Expense		As of Date	Net Book Value	Salvage Value	Remn Life
Unit Number	Depreciation Expense Accl							Year To Date	Current				
0		PLUMBING & SEWERAGE	12/16/84 AA 01	M R	180	299.00	292.88	62.04	6.33	10/31/99	6.12	00000	
#F4361	KFPMT.4561												
0		PLUMBING & SEWERAGE	12/16/84 AA 01	M R	180	1,005.00	984.49	207.83	21.19	10/31/99	20.51	00000	
#F4362	KFPMT.4561												
0		PLUMBING & SEWERAGE	12/16/84 AA 01	M R	180	1,303.00	1,276.40	269.57	27.49	10/31/99	26.60	00000	
#F4363	KFPMT.4561												
0		PLUMBING & SEWERAGE	12/16/84 AA 01	M R	180	538.00	527.01	111.38	11.36	10/31/99	10.99	00000	
#F4364	KFPMT.4561												
0		PLUMBING & SEWERAGE	12/16/84 AA 01	M R	180	1,330.00	1,302.86	275.02	28.04	10/31/99	27.14	00000	
#F4365	KFPMT.4561												
0		PLUMBING & SEWERAGE	12/16/84 AA 01	M R	180	2,674.00	2,619.41	553.20	56.41	10/31/99	54.59	00000	
#F4366	KFPMT.4561												
0		LIGHTING SYSTEM	12/16/84 AA 01	M R	180	6,471.00	6,338.92	1,338.38	136.48	10/31/99	132.08	00000	
#F4381	KFPMT.4561												
0		LIGHTING SYSTEM	12/16/84 AA 01	M R	180	9,497.00	9,303.17	1,964.19	200.30	10/31/99	193.83	00000	
#F4382	KFPMT.4561												
0		LIGHTING SYSTEM	12/16/84 AA 01	M R	180	4,125.00	4,040.81	853.18	87.01	10/31/99	84.19	00000	
#F4383	KFPMT.4561												
0		LIGHTING SYSTEM	12/16/84 AA 01	M R	180	255.00	249.80	52.67	5.37	10/31/99	5.20	00000	
#F4384	KFPMT.4561												
0		LIGHTING SYSTEM	12/16/84 AA 01	M R	180	2,143.00	2,099.14	444.42	45.32	10/31/99	43.86	00000	
#F4385	KFPMT.4561												
0		TRANSFORMER DTE 100KV	12/16/84 AA 01	M R	180	580.00	568.15	120.08	12.25	10/31/99	11.85	00000	
#F4386	E												
0		LIGHTING SYSTEM	12/16/84 AA 01	M R	180	8,357.00	8,185.95	1,733.26	176.74	10/31/99	171.05	00000	
#F4387	KFPMT.4561												
0		LIGHTING SYSTEM	12/16/84 AA 01	M R	180	239.00	234.11	49.56	5.05	10/31/99	4.89	00000	
#F4389	KFPMT.4561												
0		SPRINKLER SYSTEM	12/16/84 AA 01	M R	180	12,897.00	12,633.03	2,674.93	272.78	10/31/99	263.97	00000	
#F5543	KFPMT.4561												
0		AIR CONDITIONER	12/16/84 AA 01	M R	180	2,087.00	2,044.41	431.63	44.02	10/31/99	42.59	00000	
#F5544	KFPMT.4561												
0		TRANSFORMER SALES	12/16/84 AA 01	M R	180	2,419.00	2,369.62	500.39	51.03	10/31/99	49.38	00000	
#F5740	KFPMT.4561												
0		AIR/HEAT LUNCHROOM	5/16/90 AA 01	M R	180	3,012.09	1,851.48	175.80	17.93	10/31/99	1,160.61	00000	
#F6297	KFPMT.4561												
0		NEW WATER LINE	1/16/91 AA 01	M R	180	5,190.00	4,278.04	123.11	12.56	10/31/99	911.96	00000	

Parent / Unit Number	Description Depreciation Expense Acct	Start Date	D M Life LTDM I C Mths	Cost	Accumulated Depreciation	Depreciation Expense		Net Book Value	Salvage Value	Rem Life
						Year To Date	Current			
#F6334	KFPMT.4561									
0	FIN SHOP HEATERS	2/15/91	AA 01 M R 180	6,516.00	5,320.32	159.22	16.24	1,195.68		00000
#F6340	KFPMT.4561									
0	REPAIR CRAIN RAILS	6/16/90	AA 01 M R 180	2,562.00	2,248.13	46.82	4.78	313.87		00000
#F7000	KFPMT.4561									
#PF6458	FILE STORAGE BUILDING A	1/16/96	AA 01 M R 180	4,069.00	1,040.38	225.77	23.02	3,028.62		00001
#PF6458	KFPMT.4561									
Accumulated Depreciation Total				77,568.09	69,808.51	12,372.45	1,261.70	7,759.58		

TRADEMARK
 REEL: 002027 FRAME: 0220

Depreciation Schedule
 by Accumulated Depreciation
 4.1725 .02

Parent / Unit Number	Description	Start Date	D M Life L T D M I C Mths	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	As of Date Net Book Value	Salvage Value	Rem Life
0	AIR CONDITIONED UNIT CA12/16/84AA 01 M R 180			702.00	687.67	145.19	14.80	14.33		00000
#F4368	KFPADM.5030									
0	AIR CONDITIONED CARRIER2/16/84AA 01 M R 180			312.00	305.64	64.50	6.58	6.36		00000
#F4369	KFPADM.5030									
0	AIR CONDITIONED 3 TON P12/16/84AA 01 M R 180			666.00	652.41	137.66	14.03	13.59		00000
#F4377	KFPADM.5030									
0	HEATING VENTILATING & A12/16/84AA 01 M R 180			3,318.00	3,250.28	686.23	69.98	67.72		00000
#F4379	SYSTEM									
0	KFPADM.5030									
0	4 LENNOX FURNACES	12/16/84AA 01 M R 180		4,610.00	4,515.92	953.37	97.22	94.08		00000
#F5773	KFPADM.5030									
0	DP AIR CONDITIONER LENN2/16/84AA 01 M R 180			2,693.00	2,637.77	559.64	57.07	55.23		00000
#F6035	ON									
0	KFPADM.5030									
0	SALES AIR CONDITIONER W2/16/84AA 01 M R 180			2,638.00	2,584.15	545.64	55.64	53.85		00000
#F6097	KFPADM.5030									
0	A/C	12/16/84AA 01 M R 180		1,443.72	1,414.23	298.87	30.48	29.49		00000
#F6125	KFPADM.5030									
0	FURNACE	12/16/84AA 01 M R 180		875.00	857.11	181.24	18.48	17.89		00000
#F6133	KFPADM.5030									
0	AIR CONDITIONER	4/16/89 AA 01 M R 180		9,093.00	8,908.73	34.75	3.54	184.27		00000
#F6253	KFPADM.5030									
				Accumulated Depreciation Total	25,813.91	3,607.09	367.82	536.81		

Parent / Unit Number	Description	Start Date	D M Life LTDM I C Mths	Cost	Accumulated Depreciation	Depreciation Expense		Salvage Value	Rem Life
						Year To Date	Current		
#F4862	RECORDER TIME STROMBERG36/84	AA 01 M R 60		178.00	178.00				00000
#F4862	KFPMT.4562								
Accumulated Depreciation Total				AA	178.00	178.00			

Kenitube Finned Products

As of Date 10/31/99

... Depreciation Expense ...

Year To Date

Salvage Value

Rem Life

Parent / Unit Number	Description	Start Date	L T D M J C Mths	D M Life	Cost	Accumulated Depreciation	Current	Net Book Value	Subledger	Rem Life
0	REORDER TIME STROMBERG	12/16/88	AA 01	M R 60	178.00	178.00				00000
#F4863	KFPADM.5031 .01									
0	PUBLIC ADDRESS SYSTEM	12/16/84	AA 01	M R 60	247.00	247.00				00000
#F4907	ULT									
0	KFPADM.5031 .01									
0	ELWOOD OFFICE ADDITION	2/16/84	AA 01	M R 60	19,494.00	19,494.00				00000
#F4968	KFPADM.5031 .01									
0	HEARING TEST BOOTH	12/16/84	AA 01	M R 60	1,195.00	1,195.00				00000
#F5877	KFPADM.5031 .01									
0	HEARING BOOTH	12/16/84	AA 01	M R 60	362.00	362.00				00000
#F5957	KFPADM.5031 .01									
0	SALES TRADE SHOW EXHIBIT	1/15/87	AA 01	M R 60	16,022.50	16,022.50				00000
#F6158	KFPADM.5031 .01									
0	ELWOOD OFFICE DESIGN	SB/16/87	AA 01	M R 60	6,900.00	6,900.00				00000
#F6160	987									
0	KFPADM.5031 .01									
0	TAPPAN ELECTRIC RANGE	8/16/87	AA 01	M R 60	648.19	648.19				00000
#F6162	KFPADM.5031 .01									
0	WHIRPOOL DISHWASHER	3/16/87	AA 01	M R 60	499.46	499.46				00000
#F6163	KFPADM.5031 .01									
0	WHIRLPOOL ICEMAKER	3/16/87	AA 01	M R 60	1,079.60	1,079.60				00000
#F6164	KFPADM.5031 .01									
0	CARPET & TILE ELWOOD	OR/16/87	AA 01	M R 60	21,163.79	21,163.79				00000
#F6167	KFPADM.5031 .01									
0	RESTORATION FURNITURE	8/16/87	AA 01	M R 60	14,105.43	14,105.43				00000
#F6170	URE									
0	KFPADM.5031 .01									
0	XEROX MACHINE - LARGE	- 7/16/88	AA 01	M R 60	13,782.00	13,782.00				00000
#F6226	KFPADM.5031 .01									
0	CHECK SIGNER	12/16/88	AA 01	M R 60	2,095.45	2,095.45				00000
#F6234	KFPADM.5031 .01									
0	PP FURNITURE	12/16/89	AA 01	M R 60	4,876.00	4,876.00				00000
#F6277	KFPADM.5031 .01									
0	ENGINEERING COPIER XEROX	16/90	AA 01	M R 60	3,539.00	3,539.00				00000
#F6301	KFPADM.5031 .01									
0	CANON COPIER 4835S	5/16/90	AA 01	M R 60	9,179.00	9,179.00				00000
#F6302	KFPADM.5031 .01									
0	MISC FURNITURE 3DESKS	5/16/90	AA 01	M R 60	3,274.00	3,274.00				00000

Parent / Unit Number	Description	Start Date	D M Life	Cost	Accumulated Depreciation	Depreciation Expense		Salvage Value	Rem Life
						Year To Date	Current		
#F6303	4/MISC			4,1731 .02					
0	KFPADM.5031 .01	2/15/91 AA 01 M R	60	2,674.00	2,674.00				00000
#F6337	KFPADM.5031 .01								
0	DIVIDER PANELS FOR OFFI	4/16/91 AA 01 M R	60	4,901.03	4,901.03				00000
#F6345	KFPADM.5031 .01								
0	OFFICE MOVE P#49134	8/16/91 AA 01 M R	60	1,822.29	1,822.29				00000
#PF6350	KFPADM.5031 .01								
0	XEROX 5034 COPIER	5/16/92 AA 01 M R	60	6,657.28	6,657.28				00000
#PF6376	KFPADM.5031 .01								
0	OFFICE FURN FOR GEN MGMT	16/92 AA 01 M R	60	4,719.08	4,719.08				00000
#PF6382	208								
0	KFPADM.5031 .01								
#PF6383	REFURBISH KT OFFICES-P#8	16/92 AA 01 M R	60	17,981.61	17,981.61				00000
0	KFPADM.5031 .01								
#PF6388	OFFICE MOVE-4/92-ENG &	8/16/92 AA 01 M R	60	2,393.52	2,393.52				00000
0	#49207								
0	KFPADM.5031 .01								
#PF6432	XEROX COPIER-SHG/RCG -12	16/93 AA 01 M R	60	2,033.00	2,033.00				00000
0	KFPADM.5031 .01								
#PF6452	PAPER SHREDDER(#49342)	5/16/95 AA 01 M R	60	1,245.00	1,121.82	206.89	21.10	123.18	00000
0	KFPADM.5031 .01								
#PF6462	ELWOOD OFFICE MOVE(PROJ#	5/96 AA 01 M R	60	3,830.00	2,835.67	661.43	67.45	994.33	00000
0	349)								
0	KFPADM.5031 .01								
#PF6463	OFFICE FURNITURE/FAX MA3	16/96 AA 01 M R	60	8,017.00	5,864.80	1,333.72	136.00	2,132.20	00000
0	ROJ.49350)								
0	KFPADM.5031 .01								
#PF6481	PHONE SYSTEM AT ELWOOD#	16/97 AA 01 M R	60	13,231.00	6,842.08	2,202.08	224.56	6,386.92	00000
0	KFPADM.5031 .01								
#PF6485	PHONE SYSTEM AT ELWOOD#	16/97 AA 01 M R	60	75,800.00	35,753.76	12,909.93	1,316.48	40,046.24	00000
#PF6352	KFPADM.5031 .01								
#PF6352	AUTOCAD WORKSTATION P#	16/91 AA 01 M R	60	8,309.75	8,309.75				00000
#PF6379	KFPADM.5031 .01								
#PF6379	ELW NETWORK TAPE BACKER	16/92 AA 01 M R	60	4,906.65	4,906.65				00000
#PF6379	P#49214								
				KFPADM.5031 .01					
				Accumulated Depreciation Total	277,161.63	227,476.76	17,314.05	1,765.59	49,684.87

Parent / Unit Number	Description	Start Date	D M Life LTDM C Mths	Cost	Accumulated Depreciation	Depreciation Expense		Subledger	Rem Life
						Year To Date	Current		
0	MULTI USER UPGRADE	12/16/85	AA 01 M R 36	15,693.29	15,693.29				00000
#F6147	KFPADM.5031 .02								
0	ACCTG PC UPGRADE	1/16/88	AA 01 M R 36	1,763.00	1,763.00				00000
#F6179	KFPADM.5031 .02								
0	COMPUTER UPGRADE-FIN	5/16/92	AA 01 M R 36	3,426.00	3,426.00				00000
#PF6373	204								
	KFPADM.5031 .02								
Accumulated Depreciation Total				20,882.29	20,882.29				

AA

by Accumulated Depreciation 4.1733 .01

Parent / Unit Number	Description	Start Date	D M Life	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	As of Date	Net Book Value	Salvage Value	Subledger	Rem Life
#F6177	T/C COMPUTER	1/16/88	AA 01 M R 60	2,139.00	2,139.00			10/31/99				000000
#F6177	KFPMT.4562											
#F6150	FIN SHOP COMPUTER	8/16/86	AA 01 M R 60	5,967.55	5,967.55							000000
#F6150	KFPMT.4562											
#PF6401	LABEL PRINTER	12/16/92	AA 01 M R 60	2,684.00	2,684.00							000000
#PF6401	KFPMT.4562											
Accumulated Depreciation Total				10,790.55	10,790.55							

AA

Kentube Finned Products		Description		Start	D	M	Life	As of Date		Rem	
Parent /	Unit Number	Depreciation Expense Acct	Date	L	T	D	M	Y	M	Life	
									Net Book	Subledger	
									Value	Value	
									Current	Life	
									Year To Date	Life	
									Depreciation	Life	
									Accumulated	Life	
									Depreciation	Life	
									Cost	Life	
0		DATA PROCESSING EQUIPMENT	12/16/84	AA	01	M	R	60	533.00	533.00	00000
#F4955		KFPADM.5031 .03									00000
0		400406 CRT	12/16/84	AA	01	M	R	60	895.00	895.00	00000
#F5816		KFPADM.5031 .03									00000
0		IBM PC	12/16/84	AA	01	M	R	60	981.00	981.00	00000
#F6099		KFPADM.5031 .03									00000
0		HARD DISK	12/16/84	AA	01	M	R	60	1,330.00	1,330.00	00000
#F6104		KFPADM.5031 .03									00000
0		IBM PC SYSTEM UNIT	12/16/84	AA	01	M	R	60	2,349.00	2,349.00	00000
#F6105		KFPADM.5031 .03									00000
0		IBM COLOR MONITOR	12/16/84	AA	01	M	R	60	91.00	91.00	00000
#F6106		KFPADM.5031 .03									00000
0		CRT MONITOR	12/16/84	AA	01	M	R	60	232.00	232.00	00000
#F6107		KFPADM.5031 .03									00000
0		SMART MODEM	12/16/84	AA	01	M	R	60	262.00	262.00	00000
#F6110		KFPADM.5031 .03									00000
0		SMART MODEM 1200	12/16/84	AA	01	M	R	60	262.00	262.00	00000
#F6111		KFPADM.5031 .03									00000
0		IBM PC UNIT	12/16/84	AA	01	M	R	60	2,512.00	2,512.00	00000
#F6113		KFPADM.5031 .03									00000
0		DISK FOR SLAVE DRIVE	12/16/84	AA	01	M	R	60	1,138.00	1,138.00	00000
#F6115		KFPADM.5031 .03									00000
0		CRT PRINCETON	12/16/84	AA	01	M	R	60	181.00	181.00	00000
#F6116		KFPADM.5031 .03									00000
0		COMPUTER SYSTEMS (HARWARE)	8/16/85	AA	01	M	R	60	6,330.51	6,330.51	00000
#F6139		KFPADM.5031 .03									00000
0		SALES COMPUTER	8/16/85	AA	01	M	R	60	23,099.74	23,099.74	00000
#F6140		KFPADM.5031 .03									00000
0		COMPUTER EXPANSION ACB	8/16/85	AA	01	M	R	60	7,177.39	7,177.39	00000
#F6141		KFPADM.5031 .03									00000
0		PC DESIGNS TURBO AT	1/16/87	AA	01	M	R	60	1,865.00	1,865.00	00000
#F6159		KFPADM.5031 .03									00000
0		IBM PC AT (ENGINEERING)	4/16/87	AA	01	M	R	60	2,990.94	2,990.94	00000
#F6165		KFPADM.5031 .03									00000
0		OMEGA 2464 ELECTRONIC	4/16/87	AA	01	M	R	60	21,138.43	21,138.43	00000
#F6166		EM(PHONES)									00000
		KFPADM.5031 .03									00000

Finlube Limited Partnership
 Depreciation Schedule
 by Accumulated Depreciation

Parent / Unit Number	Description	Start Date	LTDM I C Mths	D M Life	Cost	Depreciation Expense		Accumulated Depreciation	As of Date	Net Book Value	Salvage Value	Rem Life
						Year To Date	Current					
0	STANDARD 286 II PC AT C	7/16/87	AA 01	M R 60	1,269.00	4,1733 .02		1,269.00				00000
#F6172	KFPADM.5031 .03											
0	IBM PC AT (ENGINEERING)	7/16/87	AA 01	M R 60	2,498.00			2,498.00				00000
#F6173	KFPADM.5031 .03											
0	SALES FIN COMP. AMT286	8/16/87	AA 01	M R 60	2,247.13			2,247.13				00000
#F6174	SON MONITO											
0	COMPUTER ADDITIONS	3/16/88	AA 01	M R 60	38,395.00			38,395.00				00000
#F6183	KFPADM.5031 .03											
0	COMPUTER - IBM COMPATIB	1/16/88	AA 01	M R 60	5,227.00			5,227.00				00000
#F6229	KFPADM.5031 .03											
0	AT Compatible Accountlin	7/16/88	AA 01	M R 60	2,623.00			2,623.00				00000
#F6241	KFPADM.5031 .03											
0	COMPAQ 386 - SCHEDULIN	6/16/89	AA 01	M R 60	5,955.00			5,955.00				00000
#F6275	N PRINTER											
0	HP LJII	12/16/89	AA 01	M R 60	2,573.35			2,573.35				00000
#F6276	KFPADM.5031 .03											
0	EQUITY 386	12/16/89	AA 01	M R 60	3,691.50			3,691.50				00000
#F6298	KFPADM.5031 .03											
0	FX1050 PRINTER	12/16/89	AA 01	M R 60	513.60			513.60				00000
#F6289	KFPADM.5031 .03											
0	COMPAQ 386/20E 40MB HD	12/16/89	AA 01	M R 60	5,939.55			5,939.55				00000
#F6300	FX-1050 P											
0	SALES COMPUTER #49038	1/16/90	AA 01	M R 60	6,631.00			6,631.00				00000
#F6331	KFPADM.5031 .03											
0	ENGINEERING COMPUTERS	2/15/91	AA 01	M R 60	20,018.00			20,018.00				00000
#F6339	KFPADM.5031 .03											
0	486-33MHZ COMPUTER FOR	8/16/92	AA 01	M R 60	3,095.71			3,095.71				00000
#PF6386	#49229											
0	LASER PRINTER FOR ELW	1/16/92	AA 01	M R 60	1,228.67			1,228.67				00000
#PF6387	PM49225											
0	COMPUTER 486-33mhz - P	9/16/92	AA 01	M R 60	3,280.60			3,280.60				00000
#PF6393	KFPADM.5031 .03											
0	COMPUTER 486-33 mhz - P	9/16/92	AA 01	M R 60	2,855.01			2,855.01				00000

Fintube Limited Partnership
Depreciation Schedule
by Accumulated Depreciation

4,1733 .02

Kentube Finned Products

Parent / Unit Number	Description Depreciation Expense Acc't	Start Date	D M Life LT DM I C Mths	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	As of Date Net Book Value	Salvage Value	Rem Life
#PF6394	KFPADM.5031 .03									
0	486-33/AUTO CAD 12 - #4	12/16/92	AA 01 M R 60	3,657.00	3,657.00					00000
#PF6400	KFPADM.5031 .03									
0	COMPUTER 486 - P#49316	8/16/93	AA 01 M R 60	1,990.00	1,990.00					00000
#PF6417	KFPADM.5031 .03									
0	DESIGN JET 650C PLOTTER 5/16/94	5/16/94	AA 01 M R 60	3,799.71	3,551.84	247.87	247.87	247.87	247.87	00000
#PF6433	KFPADM.5031 .03									
0	FILE SERVER REPLACEMENT/16/94	16/94	AA 01 M R 60	6,411.00	5,455.21	108.53	847.26	955.79	955.79	00000
#PF6449	OOD OFFICE									
	KFPADM.5031 .03									
0	COMPUTER	4/16/96	AA 01 M R 60	3,350.81	3,119.51	136.01	13.87	231.30	231.30	00000
#PF6465	KFPADM.5031 .03									
0	FILESERVER AT ELWOOD(PB/16/96	16/96	AA 01 M R 60	15,337.00	13,951.01	728.96	74.33	1,385.99	1,385.99	00000
#PF6466	49354)									
	KFPADM.5031 .03									
0	COMPUTER FOR QUALITY DB/16/96	16/96	AA 01 M R 60	1,970.02	1,756.57	112.27	11.45	213.45	213.45	00000
#PF6468	T									
	KFPADM.5031 .03									
0	COMPUTER FOR KFP ENGINE/16/96	16/96	AA 01 M R 60	4,470.80	3,788.32	309.66	31.58	682.48	682.48	00000
#PF6472	KFPADM.5031 .03									
0	COMPUTER EQUIPMENT	11/16/96	AA 01 M R 60	10,743.12	8,428.67	962.51	98.15	2,314.45	2,314.45	00000
#PF6473	KFPADM.5031 .03									
	Accumulated Depreciation Total		AA	233,138.59	227,107.26	2,357.94	865.75	6,031.33	6,031.33	

Kentube Finned Products

Parent / Unit Number	Description	Start Date	D M Life	Accumulated Depreciation	Depreciation Expense Year To Date	Current	As of Date	Salvage Value	Rem Life
0	WELDING MACH KENTUBE 5 IN	12/16/84	AA 01 M R 120	35,177.00	1,640.00	1,640.00	10/31/99	1,640.00	00000
#F4390	KFPFH.4563								
0	WELDING MACH KENTUBE NTUBE	12/16/84	AA 01 M R 120	50,068.00	36,409.77	13,658.23			00000
#F4391	KFPFH.4563								
0	MILLING MACH BRIDGEPORT	12/16/84	AA 01 M R 120	1,126.00	1,126.00				00000
#F4443	KFPMT.4563								
0	TESTER TENSILE DILLON	12/16/84	AA 01 M R 120	438.00	438.00				00000
#F4454	4501								
0	SWAGING MACH ABNEY	12/16/84	AA 01 M R 120	8,196.00	8,196.00				00000
#F4463	308								
0	POWER FEED MAINS	12/16/84	AA 01 M R 120	1,791.00	1,791.00				00000
#F4474	KFPFH.4563								
0	POWER FEED MAINS	12/16/84	AA 01 M R 120	3,591.00	3,591.00				00000
#F4477	KFPFH.4563								
0	POWER FEED MAINS	12/16/84	AA 01 M R 120	505.00	505.00				00000
#F4479	KFPFH.4563								
0	POWER FEED MAINS	12/16/84	AA 01 M R 120	728.00	728.00				00000
#F4480	KFPFH.4563								
0	POWER FEED MAINS	12/16/84	AA 01 M R 120	1,906.00	1,906.00				00000
#F4484	KFPFH.4563								
0	POWER FEED MAINS	12/16/84	AA 01 M R 120	885.00	885.00				00000
#F4485	KFPFH.4563								
0	POWER FEED MAINS	12/16/84	AA 01 M R 120	947.00	947.00				00000
#F4486	KFPFH.4563								
0	HOIST SHAW BOX 1 TON	12/16/84	AA 01 M R 120	201.00	201.00				00000
#F4491	DRUM								
0	HOIST SHAW BOX 1 TON	12/16/84	AA 01 M R 120	201.00	201.00				00000
#F4492	DRUM								
0	HOIST BUDGIT 1 TON	12/16/84	AA 01 M R 120	201.00	201.00				00000
#F4493	RUM								
0	CRANE TRAVELING 2 TON	12/16/84	AA 01 M R 120	1,574.00	1,574.00				00000
#F4493	KFPMT.4563								

Kentube Finned Products

4.1740 .01

Parent / Unit Number	Description	Start Date	D M Life	LI DM I C Mths	Cost	Accumulated Depreciation	Depreciation Expense		As of Date	Net Book Value	Salvage Value	Rem Subledger	Life
							Year To Date	Current					
#F4494	AN								10/31/99				00000
0	KFPMT.4563												
#F4495	AN								10/31/99				00000
0	KFPMT.4563												
#F4500	P F3MDW								10/31/99				00000
0	KFPMT.4563												
#F4501	T SPAN								10/31/99				00000
0	KFPMT.4563												
#F4502	FT SPAN								10/31/99				00000
0	KFPMT.4563												
#F4503	CRANE MANNING MAXWELL								10/31/99				00000
0	KFPMT.4563												
#F4504	HOIST MANNING MAXWELL								10/31/99				00000
0	KFPMT.4563												
#F4505	RE ROPE								10/31/99				00000
0	KFPMT.4563												
#F4506	RE ROPE								10/31/99				00000
0	KFPMT.4563												
#F4507	TRAVELING CRANE RAIL I-STEM								10/31/99				00000
0	KFPMT.4563												
#F4508	FT SPAN								10/31/99				00000
0	KFPMT.4563												
#F4509	CRANE TULSA ARMATURE								10/31/99				00000
0	KFPMT.4563												
#F4519	WAGONS 32X4X5FT STL TIRES								10/31/99				00000
0	KFPMT.4563												
	LENGTHEN								10/31/99				00000

Fintube Limited Partnership
Depreciation Schedule
by Accumulated Depreciation

4.1740 .01

Kentube Finned Products

Parent / Unit Number	Description	Start Date	D M Life LTDM I C Milts	Cost	Depreciation Expense		Accumulated Depreciation	Salvage Value	Rem Life
					As of Date Net Book Value	Year To Date Current			
#F4917	KFPMT.4563								
0	PAINT VAD MOD	12/16/84	AA 01 M R 120	4,972.00	4,972.00		4,972.00		00000
#F4920	KFPMT.4563								
0	DRIVE HEAD CONVERSION	12/16/84	AA 01 M R 120	5,259.00	5,259.00		5,259.00		00000
#F4932	KFPHF.4563								
0	WAGONS 7 NEW	12/16/84	AA 01 M R 120	5,630.00	5,630.00		5,630.00		00000
#F4958	KFPMT.4563								
0	LARGE DRIVE HEAD 5 MACHINE	12/16/84	AA 01 M R 120	3,771.00	3,771.00		3,771.00		00000
#F5005	KFPHF.4563								
0	SERRATOR 2	12/16/84	AA 01 M R 120	6,439.00	6,439.00		6,439.00		00000
#F5033	KFPHF.4563								
0	AUTOMATIC COUPLER	12/16/84	AA 01 M R 120	13,500.00	13,500.00		13,500.00		00000
#F5267	KFPHF.4563								
0	TRANSFORMER PAD	12/16/84	AA 01 M R 120	5,677.00	5,677.00		5,677.00		00000
#F5389	KFPHF.4563								
0	EISELE COLD SAW	12/16/84	AA 01 M R 120	13,467.00	13,467.00		13,467.00		00000
#F5528	KFPFN.4563								
0	10 TON CRANE	12/16/84	AA 01 M R 120	16,466.00	16,466.00		16,466.00		00000
#F5542	KFPMT.4563								
0	AUTOMATIC COUPLER No.	12/16/84	AA 01 M R 120	24,302.00	24,302.00		24,302.00		00000
#F5545	KFPHF.4563								
0	LE BLOND LATHE W/O 399	12/16/84	AA 01 M R 120	15,884.00	15,884.00		15,884.00		00000
#F5648	KFPMT.4563								
0	FIN REEL W/O 430	12/16/84	AA 01 M R 120	1,478.00	1,478.00		1,478.00		00000
#F5671	KFPHF.4563								
0	INCREASE SURGE CAPACITY	12/16/84	AA 01 M R 120	2,616.00	2,616.00		2,616.00		00000
#F5672	KFPHF.4563								
0	FIN REL W/O 440	12/16/84	AA 01 M R 120	2,598.00	2,598.00		2,598.00		00000
#F5674	KFPHF.4563								
0	HOIST FIN SHOP	12/16/84	AA 01 M R 120	1,540.00	1,540.00		1,540.00		00000
#F5710	KFPMT.4563								
0	BRIDGE CRANE	12/16/84	AA 01 M R 120	10,178.00	10,178.00		10,178.00		00000
#F5712	KFPMT.4563								
0	AUTOMATIC COUPLER 1 IN	12/16/84	AA 01 M R 120	4,174.00	4,174.00		4,174.00		00000
#F5717	KFPHF.4563								
0	ROLLERS # 5 FIN MACHINE	12/16/84	AA 01 M R 120	3,186.00	3,186.00		3,186.00		00000
#F5728	KFPHF.4563								
0	PLATE TRANSFORMER	12/16/84	AA 01 M R 120	15,577.00	15,577.00		15,577.00		00000

Kenube Finned Products

Unit Number	Parent /	Description	Start Date	LT	DM	M	Life	Cost	Depreciation Expense		Salvage Value	Rem Life
									Year To Date	Current		
#F5731	0	DRIVE HEAD BRAKE KFPHF.4563	12/16/84	AA	01	M	R	120	1,273.00		1,273.00	00000
#F5733	0	SOLID STATE RECTIFIER KFPHF.4563	12/16/84	AA	01	M	R	120	6,165.00		6,165.00	00000
#F5735	0	SMALL DIAMETER DRIVE HEAD KFPHF.4563	12/16/84	AA	01	M	R	120	2,527.00		2,527.00	00000
#F5765	0	9 FIN REELS KFPHF.4563	12/16/84	AA	01	M	R	120	9,478.00		9,478.00	00000
#F5767	0	WELD POWER CONTROL KFPHF.4563	12/16/84	AA	01	M	R	120	2,638.00		2,638.00	00000
#F5774	0	SMALL DIAMETER DRIVE HEAD KFPHF.4563	12/16/84	AA	01	M	R	120	7,131.00		7,131.00	00000
#F5779	0	STRYCO FIN MACHINE COMP KFPHF.4563	12/16/84	AA	01	M	R	120	3,114.00		3,114.00	00000
#F5782	0	FIN SURGE MACHINE KFPHF.4563	12/16/84	AA	01	M	R	120	5,990.00		5,990.00	00000
#F5786	0	FIN SURGE No. 1 MACHINE KFPHF.4563	12/16/84	AA	01	M	R	120	9,169.00		9,169.00	00000
#F5811	0	DRIVE HEAD BRAKE KFPHF.4563	12/16/84	AA	01	M	R	120	2,215.00		2,215.00	00000
#F5814	0	GEAR BOX W/O S45 KFPHF.4563	12/16/84	AA	01	M	R	120	1,418.00		1,418.00	00000
#F5815	0	ELWOOD OUTRACK EXTENSION KFPHF.4563	12/16/84	AA	01	M	R	120	3,000.00		3,000.00	00000
#F6019	0	ADJUSTABLE BUNDLING RACK KFPHF.4563	12/16/84	AA	01	M	R	120	1,815.00		1,815.00	00000
#F6022	0	QUICK CHANGE DRIVE HEAD KFPHF.4563	12/16/84	AA	01	M	R	120	20,403.00		20,403.00	00000
#F6024	0	SPARE PIV GENERATOR KFPHF.4563	12/16/84	AA	01	M	R	120	3,448.00		3,448.00	00000
#F6031	0	QUICK PITCH PR HD KFPHF.4563	12/16/84	AA	01	M	R	120	4,950.00		4,950.00	00000
#F6032	0	ELWOOD OUTRACK EXTENSION KFPHF.4563	12/16/84	AA	01	M	R	120	1,902.00		1,902.00	00000
#F6036	0	HEAVY DUTY SERRATOR KFPHF.4563	12/16/84	AA	01	M	R	120	19,489.00		19,489.00	00000
#F6095	0	SERRATOR CONECTOR KFPHF.4563	12/16/84	AA	01	M	R	120	3,621.00		3,621.00	00000

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Kentube Finned Products

Parent / Unit Number	Description	Depreciation Expense Acct	Start Date	L T D M I C	O M Life	Cost	Accumulated Depreciation	Depreciation Expense		Salvage Value	Rem Life
								Year To Date	Current		
#F6100	KFPHF.4563					19,110.00	19,110.00				00000
0	TRANSFORMER RECTIFIER	10/16/84 AA 01 M R 120				19,110.00					00000
#F6101	KFPHF.4563					2,871.00	2,871.00				00000
0	TUBE CLEANER	12/16/84 AA 01 M R 120				2,871.00					00000
#F6102	KFPHF.4563					4,053.00	4,053.00				00000
0	WAGONS	12/16/84 AA 01 M R 120				4,053.00					00000
#F6122	KFPMT.4563					23,894.00	23,894.00				00000
0	DR HD	12/16/84 AA 01 M R 120				23,894.00					00000
#F6126	KFPHF.4563					9,444.85	9,444.85				00000
0	VAR SO. DR	12/16/84 AA 01 M R 120				9,444.85					00000
#F6127	KFPHF.4563					6,008.00	6,008.00				00000
0	DIV # MACHINE	3/16/85 AA 01 M R 120				6,008.00					00000
#F6134	KFPHF.4563					1,593.00	1,593.00				00000
0	END RACK	3/16/85 AA 01 M R 120				1,593.00					00000
#F6136	KFPHF.4563					12,167.32	12,167.32				00000
0	CRANE CAPACITY	11/16/85 AA 01 M R 120				12,167.32					00000
#F6146	KFPMT.4563					22,485.35	22,485.35				00000
0	30 HP HEAVY DUTY DC SER	9/16/86 AA 01 M R 120				22,485.35					00000
#F6151	KFPHF.4563					2,145.00	2,145.00				00000
0	BEVEL MACHINE	1/16/88 AA 01 M R 120				2,145.00					00000
#F6176	KFPFN.4563					19,073.00	19,073.00				00000
0	SERRATOR - 30 HP DC	8/16/88 AA 01 M R 120				19,073.00					00000
#F6227	KFPHF.4563					38,927.00	38,927.00				00000
0	TOW MOTOR	12/16/88 AA 01 M R 120				38,927.00					00000
#F6237	KFPMT.4563					13,500.00	13,500.00				00000
0	TRANSFORMER	4/16/89 AA 01 M R 120				13,500.00			325.28		00000
#F6250	KFPHF.4563					9,264.15	9,264.15				00000
0	PORTABLE COLD SAW	7/16/89 AA 01 M R 120				9,264.15			477.85		00000
#F6259	KFPFN.4563					6,384.43	6,384.43				00000
0	COLD SAW 10120	9/16/89 AA 01 M R 120				6,384.43			451.33		00000
#F6267	KFPFN.4563					1,888.95	1,888.95				00000
0	THERMAL CAB COOLING	9/16/89 AA 01 M R 120				1,888.95			48.79		00000
#F6271	KFPHF.4563					3,359.42	3,359.42				00000
0	AUTO WELD CONTROL	5/16/90 AA 01 M R 120				3,359.42		293.23		174.58	00000
#F6304	KFPHF.4563					4,397.54	4,397.54				00000
0	TOOLING - TOOL CRIB	5/16/90 AA 01 M R 120				4,397.54		383.71		228.46	00000
#F6307	KFPMT.4563										00000

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Parent / Unit Number	Description	Start Date	LT	DM	Life	Cost	Accumulated Depreciation	Year To Date	Current	Salvage Value	Rem Life	
0	SIX WAY POWER HEAD	5/16/90	AA	01	M R	120	1,914.60	166.95	17.03	99.40	00000	
#F6312	KFPHF.4563					2,014.00						
0	CATERPILLAR FORK LIFT	5/16/90	AA	01	M R	120	14,875.00				00000	
#F6313	KFPMT.4563						14,875.00					
0	6-WAY POWER HEAD ADJ	5/16/90	AA	01	M R	120	2,062.90	179.89	18.35	107.10	00000	
#F6314	KFPHF.4563					2,170.00						
0	REDESIGN SERRATOR	6/16/90	AA	01	M R	120	32,390.85	2,852.38	290.87	1,989.15	00000	
#F6319	KFPHF.4563					34,380.00						
0	PLATE TRANSFORMER	6/16/90	AA	01	M R	120	14,677.58	1,292.60	131.81	901.42	00000	
#F6321	KFPHF.4563					15,579.00						
0	CUT-OFF SAW	11/16/90	AA	01	M R	120	4,736.38	436.94	44.55	524.62	00000	
#F6329	KFPFN.4563					5,261.00						
0	4 STRYCO WELDERS	4/90	31	16	90	AA	01	M R	120	1,375.53	140.26	00000
#F6330	KFPHF.4563					16,585.00						
0	TWO (2) WELDERS	2/15/91	AA	01	M R	120	7,398.16	702.36	71.63	1,055.84	00000	
#F6338	KFPHF.4563					8,454.00						
0	REPLACE PCB CAPACITOR	2/15/91	AA	01	M R	120	1,738.03	164.95	16.82	247.97	00000	
#F6343	KFPHF.4563					1,986.00						
0	FORKLIFT	3/16/91	AA	01	M R	120	29,044.29	2,781.57	283.64	4,437.71	00000	
#F6344	KFPMT.4563					33,482.00						
0	FILAMENT TRANSFORMER	4/16/91	AA	01	M R	120	2,081.44	201.23	20.52	341.56	00000	
#F6347	KFPHF.4563					2,423.00						
0	TUBEEND PREP	5/16/91	AA	01	M R	120	3,309.47	323.23	32.96	580.53	00000	
#F6349	KFPFN.4563					3,890.00						
0	COLD SAWS FROM ESCOA	5/16/93	AA	01	M R	120	5,041.68	607.12	61.91	2,550.32	00000	
#F6350	KFPFN.4563					7,592.00						
0	EQUIPMENT REPAIR - FIRE	11/16/98	AA	01	M R	120	88,627.97	73,809.30	7,526.65	798,062.73	00001	
#FF101	KFPHF.4563					886,690.70						
0	EQUIPMENT INSPECTION -	11/16/98	AA	01	M R	120	1,726.45	1,437.79	146.62	15,546.04	00001	
#FF102	KFPHF.4563					17,272.49						
0	LABOR EXPENSE FIRE 1/	11/16/98	AA	01	M R	120	8,897.14	7,409.53	755.58	80,115.49	00001	
#FF103	KFPHF.4563					89,012.63						
0	SUPPLIES DUE TO FIRE 1	11/16/98	AA	01	M R	120	1,170.79	975.03	99.43	10,542.45	00001	
#FF104	KFPHF.4563					11,713.24						
0	MISC EXPENSES DUE TO	11/16/98	AA	01	M R	120	1,342.62	1,118.13	114.02	12,089.78	00001	
#FF105	KFPHF.4563					13,432.40						

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Parent / Unit Number	Description	Start Date	D LT	M DM	Life C Mths	Cost	Accumulated Depreciation	... Depreciation Expense ...		As of Date Net Book Value	Salvage Value	Rem Life
								Year To Date	Current			
0	AIR COMPRESSOR P#491038/16/91 AA 01 M R 120 KFPMT.4563					22,609.47	18,665.80	1,879.11	191.62	3,943.67		00000
#PF6356												
0	PURCHASE PSO TRANSFORMER#16/91 AA 01 M R 120 36 KFPMT.4563					12,172.24	10,351.46	791.87	80.75	1,820.78		00000
0	CERAMIC CAPCTR CONV P#4916/91 AA 01 M R 120 KFPHF.4563					9,651.91	7,807.34	802.21	81.80	1,844.57		00000
#PF6360												
0	DUST COLLECTORS P#4903/16/92 AA 01 M R 120 KFPHF.4563					41,674.97	31,975.11	3,465.05	353.34	9,699.86		00000
#PF6364												
0	BACKUP ROLLER OVERHAUL/16/92 AA 01 M R 120 KFPHF.4563					9,145.75	7,017.23	760.37	77.54	2,128.52		00000
#PF6365												
0	VIDEO MAGNIFY EQUIPMENT/16/92 AA 01 M R 120 2 KFPMT.4563					5,000.90	3,836.75	415.86	42.40	1,164.15		00000
#PF6366												
0	BELT SANDER/DUST COLLECTOR/16/92 AA 01 M R 120 P#49152 KFPHF.4563					7,151.80	5,485.70	595.16	60.70	1,666.10		00000
#PF6369												
0	2 PORTABLE TUBE END PRESS/16/92 AA 01 M R 120 P#49155 KFPFN.4563					7,309.89	5,608.38	607.82	61.98	1,701.51		00000
#PF6370												
0	TOOL ROOM LATHE UPGRADE/16/92 AA 01 M R 120 5 KFPMT.4563					5,057.70	3,837.74	420.48	42.87	1,219.96		00000
#PF6374												
0	CATERPILLAR FORKLIFT P#5/16/92 AA 01 M R 120 KFPMT.4563					29,960.50	29,960.50					00000
#PF6377												
0	CRANE#2-RADIO CONTROL & 16/92 AA 01 M R 120 #49216 KFPMT.4563					3,338.13	2,477.12	277.57	28.31	861.01		00000
#PF6380												
0	ALL MACH-SMOKE EXHAUST/16/92 AA 01 M R 120 215 KFPHF.4563					12,485.39	8,950.30	1,038.32	105.88	3,535.09		00000
#PF6390												
0	BRIDEPORT MILL - #49230 12/16/92 AA 01 M R 120 KFPMT.4563					11,790.00	8,122.11	990.27	100.99	3,667.89		00000
#PF6398												
0	USED BALANCE MACHINE -12/16/92 AA 01 M R 120 KFPMT.4563					2,473.00	1,703.65	207.71	21.18	769.35		00000
#PF6399												
0	P.I.V. Upgrade - #49131 2/15/93 AA 01 M R 120 KFPHF.4563					30,592.00	20,648.19	2,544.55	259.48	9,943.81		00000
#PF6402												

Parent / Unit Number	Description	Start Date	D M Life	C Mihs	Cost	Accumulated Depreciation	Depreciation Expense		Net Book Value	Salvage Value	Rem Life
							Year To Date	Current			
0	West bay 10-Ton crane-	5/16/93	AA 01	M R	120	49,581.75	4,124.35	420.58	17,324.97		00000
#PF6414	KFPMT.4563										
0	Cooler Coil Tooling #49	9/16/93	AA 01	M R	120	11,230.00	950.68	96.94	4,378.14		00000
#PF6418	KFPHF.4563										
0	Radio control/10T W Bay	9/16/93	AA 01	M R	120	3,841.00	325.17	33.15	1,497.52		00000
#PF6420	#49315										
0	Floor in Slitter Bay #4	9/16/93	AA 01	M R	120	16,776.00	1,420.22	144.82	6,540.49		00000
#PF6421	KFPMT.4563										
0	V-250 ADDITIONAL EXP #4	9/16/93	AA 01	M R	120	11,816.59	999.78	101.95	4,604.24		00000
#PF6422	KFPHF.4563										
0	Speed up Serrator #R014	9/16/93	AA 01	M R	120	1,540.00	130.28	13.28	600.00		00000
#PF6423	KFPHF.4563										
0	Dancer Assembly - #R027	9/16/93	AA 01	M R	120	6,101.00	516.15	52.63	2,377.02		00000
#PF6425	KFPHF.4563										
0	"9 Diameter Enhancer -	9/16/93	AA 01	M R	120	8,670.00	733.52	74.80	3,378.05		00000
#PF6426	KFPHF.4563										
0	TRANSFORMER #1 - P#49300/16/93	AA 01	M R	120	24,957.00	15,190.56	2,076.22	211.72	9,766.44		00000
#PF6427	KFPHF.4563										
0	DIP TANK/RUST PREVENTIVO/16/93	AA 01	M R	120	4,874.00	2,966.79	405.45	41.35	1,907.21		00000
#PF6429	9324										
0	SMALL DRIVE HEAD REDESIGN/16/93	AA 01	M R	120	6,030.00	3,670.15	501.67	51.15	2,359.85		00000
#PF6430	2										
0	SPARE PIV P #49320	11/16/93	AA 01	M R	120	6,650.00	553.23	56.42	2,658.75		00000
#PF6431	KFPBN.4563										
0	BACKUP ROLLER MODIFICATION/16/94	AA 01	M R	120	3,798.00	2,091.33	315.97	32.22	1,706.67		00000
#PF6435	9322										
0	SERRATOR/ENHANCER INST/16/94	AA 01	M R	120	21,256.00	11,348.39	1,768.59	180.35	9,907.61		00000
#PF6441	5										
0	FIN SHOP SPREADER BAR	7/16/94	AA 01	M R	120	2,273.00	189.15	19.29	1,059.63		00000
#PF6442	1										
0	"9 DIAMETER ENHANCER #Z7/16/94	AA 01	M R	120	5,811.00	3,102.31	483.52	49.30	2,708.69		00000
#PF6443	*****										

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Parent / Unit Number	Description	Start Date	LT	DM	Life	Cost	Accumulated Depreciation	Year To Date	Current	As of Date	Net Book Value	Salvage Value	Rem Life
0 #PF6448	UNDERGROUND WATER SUPPLY KFPMT.4563 CT #49335	8/16/94	AA	01	M R	120	8,403.00	4,274.61	699.18	71.30	4,128.39		00000
0 #PF6451	REPLACE EAST BAY RUNAWAY KFPMT.4563 #49340	6/16/95	AA	01	M R	120	30,188.00	13,603.07	2,512.12	256.17	16,564.93		00000
0 #PF6457	SERRATOR/HANCERS FRIEZE KFPMT.4563 KFPHF.4563	8/16/95	AA	01	M R	120	16,404.00	6,311.58	1,381.40	140.86	10,092.42		00000
0 #PF6460	NEW OUTSIDE IN-RACK FOR E #8 KFPHF.4563	8/16/96	AA	01	M R	120	19,836.00	7,607.09	1,650.80	168.34	12,228.91		00000
0 #PF6461	STEAM CLEANING EQUIPMENT CT #49348 KFPMT.4563	8/16/96	AA	01	M R	120	4,018.00	1,478.62	338.14	34.48	2,539.38		00000
0 #PF6467	HEAVY DUTY SERRATOR FOR EX KFPHF.4563	8/16/96	AA	01	M R	120	2,376.00	812.27	197.74	20.16	1,563.73		00000
0 #PF6470	FIN MACHINE #8 DRIVE HE BOX(49353) KFPHF.4563	8/16/96	AA	01	M R	120	11,430.00	3,630.08	961.94	98.09	7,799.92		00000
0 #PF6471	SERRATOR KFPHF.4563	9/16/96	AA	01	M R	120	5,010.00	1,586.43	416.97	42.52	3,423.57		00000
0 #PF6475	FERROCOTE TANK CEMENT 356) KFPFN.4563	8/16/96	AA	01	M R	120	5,641.00	1,650.50	474.43	48.38	3,990.50		00000
0 #PF6477	SHOP TRAILER(49361) KFPMT.4563	3/16/97	AA	01	M R	120	5,289.00	1,372.17	444.80	45.36	3,916.83		00000
0 #PF6479	WOOD SAW OUT BUILDING KFPMT.4563	8/16/97	AA	01	M R	120	340.00	88.20	28.59	2.91	251.80		00000
0 #PF6480	DEFORMING WHEEL HOUSING KFPHF.4563	8/16/97	AA	01	M R	120	2,301.00	596.92	193.51	19.73	1,704.08		00000
0 #PF6482	UPGRADE HEATINGFERRO 49352) KFPFN.4563	8/16/97	AA	01	M R	120	3,122.00	732.79	262.30	26.74	2,389.21		00000
0 #PF6483	CALIBRATION BOX(49369) KFPHF.4563	6/16/97	AA	01	M R	120	4,540.00	1,065.59	381.44	38.89	3,474.41		00000
0	SPARE TRANSFER CARTS (#	8/16/98	AA	01	M R	120	5,066.00	677.08	421.69	43.00	4,388.92		00001

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Parent / Unit Number	Description	Start Date	D M Life	LTDM J C Mths	Cost	Accumulated Depreciation	Depreciation Expense		As of Date	Salvage Value	Rem Life
							Year To Date	Current			
#PF6499	KFPHF.4563										
0	MOVE MONOLITH HEATER #J/16/98AA 01 M R 120				6,049.00	554.91	503.53	51.35	5,494.09		00001
#PF6501	4973) KFPMT.4563										
#F4460	TUBE BENDING MACH PINE#Z/16/84AA 01 M R 120				7,333.00	7,333.00					00000
#F4460	KFPBN.4563										
#F4460	DIES BENDING LOT OF 60 12/16/84AA 01 M R 120				2,522.00	2,522.00					00000
#F4461	CAP										
#F4460	KFPBN.4563										
#F4460	#7 OUTRACK ROLLER 12/16/84AA 01 M R 120				4,127.00	4,127.00					00000
#F5713	KFPHF.4563										
#F4460	BRAKE NO. 7 MACHINE 12/16/84AA 01 M R 120				1,208.00	1,208.00					00000
#F5781	KFPHF.4563										
#F4460	TOOLING - PINE BENDER 5/16/90AA 01 M R 120				4,980.00	4,734.13	412.95	42.11	245.87		00000
#F6308	KFPBN.4563										
#F4460	BEND DIE 5/16/90AA 01 M R 120				2,826.00	2,686.44	234.40	23.90	139.56		00000
#F6309	KFPBN.4563										
#F4460	REPLACE PARTS BENDER P#W/16/91AA 01 M R 120				4,018.62	3,317.67	334.00	34.06	700.95		00000
#PF6351	KFPBN.4563										
#F4460	LIFT TABLES FOR PINE BE 5/16/94AA 01 M R 120				2,926.00	1,611.05	243.45	24.83	1,314.95		00000
#PF6436	49328										
#F4460	KFPBN.4563										
#PF6444	REBUILD PINES BENDER - 9/16/94AA 01 M R 120				98,507.00	47,274.70	8,824.15	899.84	51,232.30		00000
#F4460	#49321										
#PF6478	KFPBN.4563										
#F4460	PINES BENDER MODIFICAT/13/16/97AA 01 M R 120				22,757.00	5,904.07	1,913.82	195.16	16,852.93		00000
#F5011	68) KFPBN.4563										
#F5011	FIN LINE 6 12/16/84AA 01 M R 120				72,783.00	72,783.00					00000
#F5011	KFPHF.4563										
#F5017	ADDITIONAL COST MACH #12/16/84AA 01 M R 120				618.00	618.00					00000
#F5011	KFPHF.4563										
#F5020	GEAR BOX CONVERSION 12/16/84AA 01 M R 120				3,498.00	3,498.00					00000
#F5011	KFPHF.4563										
#F5021	HOIST MODEL PE 6 TON 12/16/84AA 01 M R 120				427.00	427.00					00000
#F5011	KFPHF.4563										
#F5011	FIN SURGE #6 12/16/84AA 01 M R 120				2,604.00	2,604.00					00000
#F5022	KFPHF.4563										

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Parent / Unit Number	Description	Start Date	D M Lile LT DM I C Mlths	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	As of Date Net Book Value	Salvage Value	Rem Life
#F5011	DRY PLATER RECTIFIER #12/16/84 AA 01 M R 120			17,295.00	17,295.00					00000
#F6018	KFPHF.4563									00000
#F5011	#6 UPGRADE	1/16/88 AA 01 M R 120		17,192.00	17,192.00					00000
#F6181	KFPHF.4563									00000
#F5011	PLATE TRANSFORMER FIN #16/90 AA 01 M R 120			4,069.00	3,868.03	337.55	34.42	200.97		00000
#F6317	KFPHF.4563									00000
#F5011	BELT SANDERS-MACHINE #82/16/92 AA 01 M R 120			8,884.00	6,425.98	1,492.23	152.17	2,458.02		00000
#PF6396	#49227									00000
	KFPHF.4563									00000
#F5011	Inrack conversion #6	5/16/93 AA 01 M R 120		3,925.00	2,563.66	326.46	33.29	1,371.34		00000
#PF6415	KFPHF.4563									00000
#F5011	#6 FWS COOLING SYSTEM #12/16/84 AA 01 M R 120			5,588.00	3,029.33	464.93	47.41	2,558.67		00000
#PF6440	#49323									00000
	KFPBN.4563									00000
#F5034	FIN MACHINE # 7	12/16/84 AA 01 M R 120		8,103.00	8,103.00					00000
#F5031	KFPHF.4563									00000
#F5034	FIN MACHINE # 7	12/16/84 AA 01 M R 120		143,908.00	143,908.00					00000
#F5034	KFPHF.4563									00000
#F5034	ROLLERS FIN MACHINE # 612/16/84 AA 01 M R 120			2,832.00	2,832.00					00000
#F5729	KFPHF.4563									00000
#F5034	PIV # 7	12/16/84 AA 01 M R 120		6,186.00	6,186.00					00000
#F6130	KFPHF.4563									00000
#F5034	UPGRADE FIN MACHINE # 7 6/16/90 AA 01 M R 120			9,874.00	9,302.75	819.15	83.53	571.25		00000
#F6320	KFPHF.4563									00000
#F5034	JOB CRANE #7 P#49031 12/16/91 AA 01 M R 120			1,746.47	1,383.32	145.26	14.81	363.15		00000
#PF6362	KFPHF.4563									00000
#F5034	MACH#7-OSC. TUBE & HEAT#16/92 AA 01 M R 120			35,734.92	25,920.29	2,971.76	303.04	9,814.63		00000
#PF6385	CONVERSION									00000
	KFPHF.4563									00000
#F5034	RACK AUTO COULER #7 - #12/16/92 AA 01 M R 120			4,115.00	2,834.90	345.61	35.25	1,280.10		00000
#PF6397	KFPHF.4563									00000
#F5034	Rack replacement #7 - # 5/16/93 AA 01 M R 120			4,818.00	3,134.49	400.77	40.87	1,883.51		00000
#PF6413	KFPHF.4563									00000
#F5034	SCR CONTROLLER/FIN MACHINE #16/93 AA 01 M R 120			16,719.00	10,176.54	1,390.84	141.83	6,542.46		00000
#PF6428	#49314									00000
	KFPHF.4563									00000
#F5034	ENHANCED SERRATOR MACHINE #6/94 AA 01 M R 120			21,756.00	11,245.95	1,810.23	184.60	10,510.05		00000
#PF6446	KFPHF.4563									00000

Kentube Finned Products

4.1740 .01

As of Date 10/31/99

Parent / Unit Number	Description Depreciation Expense Acct	Start Date	L I D M I C M R 120	D M Life	Cost	Accumulated Depreciation	Depreciation Expense		Salvage Value	Rem Life
							Year To Date	Current		
#F5728	# 5 GEAR	12/16/84	AA 01	M R 120	2,560.00	2,560.00				00000
#F6124	KFPHF.4563									
#F5728	REBUILD #5 DRIVE HEAD	9/16/89	AA 01	M R 120	6,543.16	6,111.01	432.15	432.15	432.15	00000
#F6272	0133									
	KFPHF.4563									
#F5728	MACH #5-OSCILLATOR TUBER	16/90	AA 01	M R 120	18,261.00	17,199.76	1,521.77	155.18	1,061.24	00000
#F6318	SION									
	KFPHF.4563									
#F5728	CERAMIC TANK CONVERSION	16/90	AA 01	M R 120	22,381.00	21,086.17	1,856.75	189.34	1,294.83	00000
#F6322	& 3									
	KFPHF.4563									
#F5728	UPGRADE SERRATOR #5	2/15/91	AA 01	M R 120	3,760.00	3,290.23	312.49	31.86	469.77	00000
#F6342	KFPHF.4563									
#F5728	SCR CONTROLLER FOR FIN3	16/92	AA 01	M R 120	10,408.84	7,986.04	865.49	88.26	2,422.80	00000
#PF6367	P#49145									
	KFPHF.4563									
#F5728	#5 Fin Weld Station Coo	2/15/93	AA 01	M R 120	7,941.00	5,359.74	660.53	67.36	2,581.26	00000
#PF6403	#49233									
	KFPHF.4563									
#F5728	#5 FWS Indicator #49243	9/16/93	AA 01	M R 120	5,020.00	3,063.01	424.95	43.34	1,956.99	00000
#PF6419	KFPHF.4563									
#F5728	#5 MACHINE UPGRADE(493	16/95	AA 01	M R 120	4,805.00	2,003.26	399.87	40.77	2,801.74	00000
#PF6455	KFPHF.4563									
#F5728	#5 AUTO COUPLER ENHANCE	16/96	AA 01	M R 120	1,572.80	460.25	132.27	13.49	1,112.55	00000
#PF6474	358)									
	KFPHF.4563									
#F6156	30HP HEAVY DUTY DC SERR	16/86	AA 01	M R 120	18,824.93	18,824.93				00000
#F6156	KFPHF.4563									
#F6171	POWERED IN-CONVEYOR #	16/87	AA 01	M R 120	2,377.56	2,377.56				00000
#F6171	HINE									
	KFPHF.4563									
#PF6357	MACH #8-NEW FIN MACHINER	16/91	AA 01	M R 120	325,270.71	285,775.29	27,035.30	2,756.90	59,495.42	00000
#PF6357	7									
	KFPHF.4563									
#PF6357	MACH #8-NEW FIN MACH-P#2	16/91	AA 01	M R 120	28,547.48	22,614.65	2,373.14	242.00	5,932.83	00000
#PF635A	KFPHF.4563									
#PF6357	MACH #8-NEW FIN MACHINER	16/92	AA 01	M R 120	86,431.88	65,581.43	7,186.55	732.84	20,850.45	00000
#PF635B	7									

R12411 Flintube Limited Partnership
Depreciation Schedule
by Accumulated Depreciation
4,1740 .01

Keutube Finned Products

Parent / Unit Number	Description	Start Date	L T D M I C	Mths	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	Net Book Value	Salvage Value	Rem Life
#PF6357	KFPHF.4563 Belt Sander #3 & #8 - #	4/16/93	AA 01	M R 120	17,094.00	11,261.43	1,421.89	144.99	5,832.57		00000
#PF6410	KFPHF.4563										
#PF6357	Outrack Redesign #8 - #R	9/16/93	AA 01	M R 120	2,410.00	1,471.06	203.89	20.80	938.94		00000
#PF6424	KFPHF.4563										
#PF6357	#8 WELD HEAD IMPROVEMENT	1/16/94	AA 01	M R 120	4,145.00	2,282.15	344.89	35.17	1,862.85		00000
#PF6438	KFPBN.4563										
#PF6357	#8 OUTRACK(#49333)	12/16/95	AA 01	M R 120	31,870.00	12,262.38	2,683.90	273.68	19,607.62		00000
#PF6456	KFPHF.4563										
#PF6357	TRANSFER CARTS FOR MACH	1/16/98	AA 01	M R 120	79,005.22	11,208.42	6,576.34	670.62	67,796.80		00001
#PF6490	(#49381)										
#PF6357	KFPHF.4563 MOVE #8 FIN MACHINE (#4	6/16/98	AA 01	M R 120	96,310.00	13,663.46	8,016.77	817.50	82,646.54		00001
#PF6493	KFPHF.4563										
#PF6357	FIN MACH #8 - CUT TO LE	10/16/98	AA 01	M R 120	19,730.00	2,139.64	1,642.34	167.47	17,590.36		00001
#PF6495	#49377										
#PF6357	KFPHF.4563 FIN MACH #8 - ELECTRICA	10/16/98	AA 01	M R 120	157,674.00	17,099.18	13,124.93	1,338.41	140,574.82		00001
#PF6497	R - #49382										
#PF635C	KFPHF.4563 MACH #8 - FIN REELS & DU	9/16/92	AA 01	M R 120	104,949.00	75,233.94	8,727.91	890.03	29,715.06		00000
#PF635C	NDER-49107										
#PF635C	KFPBN.4563 DUPLEX BENDER MADREL	5/16/94	AA 01	M R 120	10,097.00	5,559.55	840.06	85.66	4,537.45		00000
#PF6437	P#49329										
#PF635C	KFPHF.4563 "DUPLEX BENDER DIES/1.5	10/16/98	AA 01	M R 120	419.00	45.44	34.88	3.56	373.56		00001
#PF6496	"9379"										
#PF6445	KFPBN.4563 REBUILT VT-300 FOR MACH	6/16/94	AA 01	M R 120	120,000.00	65,052.94	9,984.41	1,018.15	54,947.06		00000
#PF6439	#49318										
#PF6445	KFPBN.4563 FIN MACHINE #9 - PROJEC	9/16/94	AA 01	M R 120	514,224.00	246,780.57	46,063.93	4,697.33	267,443.43		00000
#PF6445	7										
#PF6445	KFPHF.4563 ADDITIONAL COSTS - MACH	0/16/94	AA 01	M R 120	8,047.00	4,093.31	669.60	68.29	3,953.69		00000
#PF6447	PROJ.49327										
#PF6447	KFPHF.4563										

R12411 Flintube Limited Partnership
Depreciation Schedule
by Accumulated Depreciation
4,1740 .01

Parent / Unit Number	Description	Start Date	D M Life	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense . . . Current	Salvage Value	As of Date	Net Book Value	Subledger	Item Life
#PF6445	#9 MULT STOPS AND TRUE	11/16/94	AA 01 M R 120	3,230.00	1,615.59	268.77	27.40	1,614.41	10/31/99	1,614.41		00000
#PF6450	KFPFH.4563											
#PF6445	#9 MACHINE DRIVE HEAD	1/16/96	AA 01 M R 120	5,980.00	2,293.31	497.67	50.75	3,686.69		3,686.69		00000
#PF6459	KFPFH.4563											
#PF6445	TRANSFER CARTS FOR MACH	6/98	AA 01 M R 120	74,112.00	10,514.21	6,169.03	629.08	63,597.79		63,597.79		00001
#PF6489	(#49380)											
#PF6445	KFPFH.4563											
#PF6445	MOVE #9 FIN MACHINE (#4	6/16/98	AA 01 M R 120	81,528.00	11,566.32	6,786.33	692.03	69,961.68		69,961.68		00001
#PF6492	KFPFH.4563											
#PF6445	ELECTRICAL FEEDER FOR F	7/16/98	AA 01 M R 120	36,250.00	4,844.86	3,017.44	307.70	31,405.14		31,405.14		00001
#PF6494	9378											
#PF6445	KFPFH.4563											
#PF6445	MOVE #9 FIN MACH TO 555	12/16/98	AA 01 M R 120	20,667.00	1,895.89	1,720.36	175.44	18,771.11		18,771.11		00001
#PF6500)											
#PF6445	KFPFH.4563											
#PF6445	ELECTRICAL FEEDER FOR M	1/16/98	AA 01 M R 120	6,499.00	649.60	540.99	55.17	5,849.40		5,849.40		00001
#PF6502	#9 49378											
#PF6487	KFPFH.4563											
#PF6476	"REBUILD 5 SHAFT SERRAT	12/16/96	AA 01 M R 120	5,736.00	1,673.40	477.40	48.68	4,062.60		4,062.60		00000
#PF6487	KFPFH.4563											
#PF6487	FIN MACHINE #10(#49362)	9/16/97	AA 01 M R 120	864,847.00	180,951.97	72,668.36	7,410.30	683,895.03		683,895.03		00000
#PF6487	KFPFH.4563											
#PF6488	TRANSFER CARTS FOR MACH	6/97	AA 01 M R 120	112,178.00	23,470.96	9,425.71	961.18	88,707.04		88,707.04		00000
#PF6488	(#49375)											
#PF6487	KFPFH.4563											
#PF6491	CUT TO LENGTH MACH #9	6/16/98	AA 01 M R 120	34,103.00	4,735.01	2,848.72	290.50	29,367.99		29,367.99		00001
#PF6487	49376)											
#PF6487	KFPFH.4563											
#PF6498	ADDITION TO FIN MACHINE	7/16/98	AA 01 M R 120	41,733.00	5,577.64	3,473.84	354.24	36,155.36		36,155.36		00001
#PF6498	9362)											
#PF6368	KFPFH.4563											
#PF6368	SHOP BATHROOM RENOVAT	6/92	AA 01 M R 120	13,661.24	10,481.52	1,135.88	115.83	3,179.72		3,179.72		00000
#PF6503	P#49151											
#PF6503	KFPFH.4563											
#PF6503	COOLING WATER SUPPLY/B	1/16/99	AA 01 M R 120	86,386.00	5,795.34	5,795.34	733.29	80,590.66		80,590.66		00001
#PF6503	MACHINES #49386											
#PF6503	KFPFH.4563											

Flintube Limited Partnership
Depreciation Schedule
by Accumulated Depreciation

Parent / Unit Number	Description	Start Date	D M Lfe	L T DM I C Mths	Cost	Depreciation Expense		Accumulated Depreciation	As of Date		Rem Life
						Year To Date	Current		Net Book Value	Salvage Value	
#PF359E	LOT OF TOOLING FOR PINE 1/16/87	AA 01 M R 120			13,000.00			13,000.00			00000
#PF359E	BENDER FROM ESCOA										00000
#PF356E	KFPBN.4563				30,000.00			30,000.00			00001
#PF356E	TELEDYNE PINES #2 BENDER 1/16/87	AA 01 M R 120									00001
#PF6504	TRANSFERRED FROM ESCOA										00001
#PF6504	KFPBN.4563				74,608.00			1,879.50	633.31	72,728.50	00001
#PF6504	TRANSFER CARS FOR #7- 8/16/99	AA 01 M R 120						1,879.50			00001
#PF6505	KFPHF.4563				271,273.00			4,531.12	2,302.70	266,741.88	00001
#PF6505	UPGRADE/MOVE #7 FIN MAG 8/16/99	AA 01 M R 120						4,531.12			00001
#PF6506	#19385-49388-49395-4977										00001
#PF6506	KFPHF.4563				92,649.00			2,333.98	786.45	90,315.02	00001
#PF6506	REBUILD DUPLEX BENDER 8/16/99	AA 01 M R 120						2,333.98			00001
#PF6506	#49384										00001
	KFPBN.4563										00001
	Accumulated Depreciation Total	AA			6,411,334.51			2,806,070.18	429,025.84	3,605,264.33	
	Company Total	AA			8,944,958.55			3,760,492.43	565,708.17	5,184,466.12	
	Grand Total	AA			8,944,958.55			3,760,492.43	565,708.17	5,184,466.12	

G/L 9,052,743
 DIFF. < 107,784 >
 ↓

OCT ADDITIONS POSTED
 TO G/L, NOT FA. SYS.
 BATCH #22472

THIS LISTING INCLUDES ASSETS DISPOSED OF.

R12411
 ESCOA
 Parent / Unit Number
 0 #F100
 0 #F101
 0 #F102
 0 #F103
 0 #F104
 0 #F105
 0 #F106
 0 #F110
 0 #F111
 0 #F112
 0 #F113
 0 #F114
 0 #F115
 0 #PF116
 0 #PF117
 0 #PF118

Parent / Unit Number	Description	Start Date	LI	DM	J	C	Mths	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	As of Date Net Book Value	Salvage Value	Rem Life
0	STRUCTURES & IMPROVEMENTS	12/16/85	AA	01	M	R	240	146,112.74	146,112.74					00000
	ESCMT.4560							3,1720 01						
0	PARKING LOT ASPHALT	12/16/85	AA	01	M	R	240	2,323.86	2,323.86					00000
	ESCMT.4560													
0	OFFICE BUILDING ADDITIO	12/16/85	AA	01	M	R	240	28,467.30	28,467.30					00000
	ESCMT.4560													
0	PARKING LOT PAVING	12/16/85	AA	01	M	R	240	6,681.10	6,681.10					00000
	ESCMT.4560													
0	STRUCTURE IMPROVEMENTS	12/16/85	AA	01	M	R	240	871.45	871.45					00000
	55 ESCMT.4560													
0	PARKING LOT ASPHALT	12/16/85	AA	01	M	R	240	580.96	580.96					00000
	ESCMT.4560													
0	AIR CONDITIONER P.64	12/16/85	AA	01	M	R	240	580.96	580.96					00000
	ESCMT.4560													
0	PIPE YARD PAVING P.111	12/16/85	AA	01	M	R	240	6,971.58	6,971.58					00000
	ESCMT.4560													
0	EMPLOYEE PARKING LOT P	12/16/87	AA	01	M	R	240	3,456.91	3,417.52			39.39		00000
	-129 ESCMT.4560													
0	3-OVERHEAD DOORS-EAST	12/16/87	AA	01	M	R	240	2,703.00	2,703.00					00000
	-130 ESCMT.4560													
0	EAST PIPEYARD	12/16/88	AA	01	M	R	240	44,940.00	44,940.00					00001
	ESCMT.4560													
0	REFURBISH SHOP RESTOR	12/16/90	AA	01	M	R	240	8,298.47	7,129.97			1,168.50		00001
	143 ESCMT.4560													
0	NORTH ADDITION TO SHOP	6/16/90	AA	01	M	R	240	68,969.32	59,257.08			9,712.24		00001
	P-148 ESCMT.4560													
0	ASPHALT REPAIR P-15	9/16/91	AA	01	M	R	240	12,925.00	9,486.31			3,438.69		00001
	ESCMT.4560													
0	HANDICAP MODIFICATIONS	12/16/92	AA	01	M	R	240	4,941.00	3,007.68			1,933.32		00002
	172 ESCMT.4560													
0	OFFICE REMODELING	6/16/93	AA	01	M	R	240	20,384.00	11,392.54			8,991.46		00002
	ESCMT.4560													

R12411

Finlube Limited Partnership
Depreciation Schedule
by Accumulated Depreciation

ESCOA

Parent / Unit Number	Description	Start Date	L T D M I C	D M Life	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	Net Book Value	As of Date	Salvage Value	Subledger	Rem Life
	Accumulated Depreciation Total				359,207.65	333,924.05				10/31/99			
										12/3/99	11,57.10		
										Page -	2		

25,283.60

FinTube Limited Partnership
 Depreciation Schedule
 by Accumulated Depreciation
 3.1731 .02

As of Date 10/31/99

Depreciation Expense
 Year To Date Current

Accumulated
 Depreciation

Cost

Start Date L T D M | C Mths
 9/16/87 AA 01 M R 60

Description
 Depreciation Expense Acct P.

Parent /
 Unit Number

Rem
 Life

Parent / Unit Number	Description	Start Date	L T D M C Mths	Cost	Accumulated Depreciation	Year To Date Current	Net Book Value	Salvage Value	Rem Life
0	MITA COPY MACHINE	9/16/87	AA 01 M R 60	4,697.89	4,697.89				00000
#PF440	ESCADM.5031 .01								00000
0	XEROX COPIER	2/15/91	AA 01 M R 60	7,608.97	7,608.97				00000
#PF443	ESCADM.5031 .01								00000
0	DESK CHAIR	11/16/84	AA 01 M R 60	25.00	25.00				00000
#PF450	ESCADM.5031 .01								00000
0	FILE CABINET	11/16/84	AA 01 M R 60	100.00	100.00				00000
#PF451	ESCADM.5031 .01								00000
0	DESK CHAIR	11/16/84	AA 01 M R 60	25.00	25.00				00000
#PF452	ESCADM.5031 .01								00000
0	DESK	11/16/84	AA 01 M R 60	100.00	100.00				00000
#PF453	ESCADM.5031 .01								00000
0	DESK CHAIR	11/16/84	AA 01 M R 60	50.00	50.00				00000
#PF454	ESCADM.5031 .01								00000
0	WINDOW UNIT A/C - TEMP	11/16/84	AA 01 M R 60	100.00	100.00				00000
#PF455	ESCADM.5031 .01								00000
0	DESK CHAIR	11/16/84	AA 01 M R 60	25.00	25.00				00000
#PF456	ESCADM.5031 .01								00000
0	BLACK BOOKCASE-3 SHELV	11/16/84	AA 01 M R 60	50.00	50.00				00000
#PF457	ESCADM.5031 .01								00000
0	DESK CHAIR	11/16/84	AA 01 M R 60	25.00	25.00				00000
#PF458	ESCADM.5031 .01								00000
0	BLACK FILE CABINET	11/16/84	AA 01 M R 60	75.00	75.00				00000
#PF459	ESCADM.5031 .01								00000
0	BEIGE FILE CABINET	11/16/84	AA 01 M R 60	100.00	100.00				00000
#PF460	ESCADM.5031 .01								00000
0	DESK	11/16/84	AA 01 M R 60	125.00	125.00				00000
#PF461	ESCADM.5031 .01								00000
0	SWIVEL CHAIR	11/16/84	AA 01 M R 60	50.00	50.00				00000
#PF462	ESCADM.5031 .01								00000
0	BOOKCASE	11/16/84	AA 01 M R 60	50.00	50.00				00000
#PF463	ESCADM.5031 .01								00000
0	STEELCASE FILE CABINET	11/16/84	AA 01 M R 60	100.00	100.00				00000
#PF464	ESCADM.5031 .01								00000
0	BURROUGHS BOOKCASE	11/16/84	AA 01 M R 60	50.00	50.00				00000
#PF465	ESCADM.5031 .01								00000
0	HON BOOKCASE	11/16/84	AA 01 M R 60	50.00	50.00				00000
#PF466	ESCADM.5031 .01								00000

ESCOA	Parent / Unit Number	Description	Depreciation Expense Acct	Start Date	I LTDM	M C	D M	Life Mths	Cost	Accumulated Depreciation	Depreciation Expense		As of Date Net Book Value	Salvage Value	Rem Life
											Year To Date	Current			
0		STEELCASE CHAIR	ESCADM.5031 .01	11/16/84	AA	01	M	60	25.00	25.00					00000
#PF467	0	DESK	ESCADM.5031 .01	11/16/84	AA	01	M	60	100.00	100.00					00000
#PF468	0	STEELCASE CHAIR	ESCADM.5031 .01	11/16/84	AA	01	M	60	25.00	25.00					00000
#PF469	0	SWIVEL CHAIR	ESCADM.5031 .01	11/16/84	AA	01	M	60	50.00	50.00					00000
#PF470	0	DESK	ESCADM.5031 .01	11/16/84	AA	01	M	60	125.00	125.00					00000
#PF471	0	BOOKCASE	ESCADM.5031 .01	11/16/84	AA	01	M	60	50.00	50.00					00000
#PF472	0	BOOKCASE	ESCADM.5031 .01	11/16/84	AA	01	M	60	50.00	50.00					00000
#PF473	0	HIGHBACK CHAIR	ESCADM.5031 .01	11/16/84	AA	01	M	60	50.00	50.00					00000
#PF474	0	BROWN ARMCHAIR	ESCADM.5031 .01	11/16/84	AA	01	M	60	25.00	25.00					00000
#PF475	0	CHAIR	ESCADM.5031 .01	11/16/84	AA	01	M	60	50.00	50.00					00000
#PF476	0	FILE CABINET	ESCADM.5031 .01	11/16/84	AA	01	M	60	75.00	75.00					00000
#PF477	0	DESK	ESCADM.5031 .01	11/16/84	AA	01	M	60	100.00	100.00					00000
#PF478	0	BOOKCASE	ESCADM.5031 .01	11/16/84	AA	01	M	60	50.00	50.00					00000
#PF479	0	CHAIR	ESCADM.5031 .01	11/16/84	AA	01	M	60	50.00	50.00					00000
#PF480	0	CHAIR	ESCADM.5031 .01	11/16/84	AA	01	M	60	50.00	50.00					00000
#PF481	0	FILE CABINET	ESCADM.5031 .01	11/16/84	AA	01	M	60	75.00	75.00					00000
#PF482	0	FILE CABINET	ESCADM.5031 .01	11/16/84	AA	01	M	60	100.00	100.00					00000
#PF483	0	TOSHIBA STRATA VI TELEPH	ESCADM.5031 .01	11/16/85	AA	01	M	60	5,237.46	5,237.46					00000
#PF484	0	STEM	ESCADM.5031 .01	4/16/87	AA	01	M	60	3,601.88	3,601.88					00000
		XEROX 1025 COPIER	ESCADM.5031 .01	4/16/87	AA	01	M	60	3,601.88	3,601.88					00000

ESCOA	Parent / Unit Number	Description	Depreciation Expense Acct	Start Date	LTDM I C	D M Life	Cost	Accumulated Depreciation	Depreciation Expense		As of Date	Net Book Value	Salvage Value	Rem Life
									Year To Date	Current				
		ESCADM.5031 .01					3,1731 .02							
#PF486	0	XEROX 7010 TELECOPIER	ESCADM.5031 .01	4/16/87	AA 01	M R 60	2,571.25	2,571.25			10/31/99		00000	
#PF487	0	XEROX MEMORYWRITER	ESCADM.5031 .01	4/16/87	AA 01	M R 60	818.13	818.13					00000	
#PF488	0	XEROX PLAIN PAPER FAX	ESCADM.5031 .01	8/16/91	AA 01	M R 60	4,617.13	4,617.13					00000	
#PF490	0	COPIER P208	ESCADM.5031 .01	9/16/97	AA 01	M R 60	9,624.00	2,568.18		7,055.82			00000	
#PF525	0	FAX MACHINE	ESCADM.5031 .01	9/16/97	AA 01	M R 60	2,907.00	775.76		2,131.24			00000	
#F437	#F437	XEROX TELECOPIER P123	ESCADM.5031 .01	2/15/87	AA 01	M R 60	2,643.62	2,643.62					00000	
#F438	#F438	OMEGA IV TELEPHONE SYSZ/15/87	ESCADM.5031 .01	15/87	AA 01	M R 60	14,847.89	14,847.89					00000	
#F438	#F438	P124											00000	
Accumulated Depreciation Total							AA	61,325.22	52,138.16		9,187.06			

Patent / Unit Number	Description	Start Date	LT DM	C Mths	Cost	Accumulated Depreciation	Depreciation Expense		Salvage Value	Rem Life
							Year To Date	Current		
0	ENGINEERING MANUAL COMP	16/91	AA	01	M R	36	1,400.00			00000
#PF446	D P-158									
	ESCADM.5031 .02									
0	NETWORK SOFTWARE	3/16/93	AA	01	M R	36	1,649.05		1,173.95	00000
#PF449	ESCADM.5031 .02									
#F-439	ACCOUNTING COMPUTER	11/16/87	AA	01	M R	60	2,039.89			00000
#F-439	P118A									
	ESCADM.5031 .02									
Accumulated Depreciation Total							5,088.94		1,173.95	

ESCOA	Parent / Unit Number	Description	Depreciation Expense Acct	Start Date	LT	DM	M	Life	Cost	Accumulated Depreciation	Depreciation Expense		Salvage Value	Rem Life
											Year To Date	Current		
		SALES COMPUTER	P-1	9/16/90	AA	01	M	R	60	8,706.80	3,173.02	69.83		00000
#F441		ESCSLS.5031 .03												
0		ENGINEERING COMPUTER		12/16/90	AA	01	M	R	60	13,004.84			2,483.49	00000
#F442		ESCADM.5031 .03												
0		EPSON EQUITY 386/20	COM	3/16/91	AA	01	M	R	60	2,757.38				00000
#F444		P-155												
		ESCADM.5031 .03												
0		ADDITION TO ENGINEERING		6/16/91	AA	01	M	R	60	589.88			25.16	00000
#F445		ER P-152												
		ESCADM.5031 .03												
0		COMPUTER FOR SALES	DEPM	6/16/92	AA	01	M	R	60	1,994.28			629.90	00000
#PF447		P-164												
		ESCADM.5031 .03												
0		PAYROLL COMPUTER	P-1	9/16/92	AA	01	M	R	60	3,003.18			1,100.00	00000
#PF448		ESCADM.5031 .03												
0		COMPUTER EXPANSION		10/16/86	AA	01	M	R	60	5,388.00				00000
#PF485		ESCADM.5031 .03												
0		COMPUTER		12/16/90	AA	01	M	R	60	4,936.15				00000
#PF489		ESCADM.5031 .03												
0		COMPUTER & PRINTER		1/16/92	AA	01	M	R	60	5,121.65			505.11	00000
#PF491		ESCADM.5031 .03												
0		COMPUTER FOR PATTY W.		7/16/96	AA	01	M	R	60	1,861.00			929.02	00000
#PF492		ESCADM.5031 .03												
0		LAPTOP FOR JOE SAWYER		3/16/98	AA	01	M	R	60	3,500.00			2,913.18	00000
#PF529		ESCADM.5031 .03												
0		COMPUTER FOR ISO 9002		3/16/98	AA	01	M	R	60	2,650.00			2,205.70	00000
#PF530		ESCADM.5031 .03												
0		COMPUTER SYSTEM REPLACEMENT		5/16/98	AA	01	M	R	60	16,812.00			15,393.36	00000
#PF531		ESCADM.5031 .03												
#PF493		COMPUTER FOR SALES-SHE		1/16/99	AA	01	M	R	60	2,311.58			2,311.58	00000
#PF493		LOGAN P214												
		ESCADM.5031 .03												
#PF532		NEW OFFICE COPIER	#P21	9/16/99	AA	01	M	R	60	7,773.80			7,773.80	00000
#PF532		ESCADM.5031 .03												
#PF533		GAD COMPUTER	P218	9/16/99	AA	01	M	R	60	2,523.10			2,523.10	00000
#PF533		ESCADM.5031 .03												
#PF534		QUALITY AUDITOR COMPUTER		1/16/99	AA	01	M	R	60	1,617.68			1,617.68	00000
#PF534		ESCADM.5031 .03												

Parent / Unit Number	Description	Start Date	L T D M I C Mths	D M Life	Cost	Accumulated Depreciation	Depreciation Expense		As of Date	Net Book Value	Salvage Value	Subledger	Rem Life
							Year To Date	Current					
#F434	COMPUTER SOFTWARE/HARDWARE	12/16/85	AA 01 M R	60	6,680.56	6,680.56			10/31/99				00000
#F434	ESCADM.5031 .03												
#F435	COMPUTER UP-GRADE TO 12/16/85	12/16/85	AA 01 M R	60	15,624.29	15,624.29							00000
#F435	MULTI-USER												
#F436	ESCADM.5031 .03												
#F436	IBM SALES COMPUTER	12/16/86	AA 01 M R	60	10,916.61	10,916.61							00000
#F436	ESCADM.5031 .03												
Accumulated Depreciation Total						77,291.88				40,480.91			

FinTube Limited Partnership
 Depreciation Schedule
 by Accumulated Depreciation

Parent / Unit Number	Description	Start Date	D M Life	I C Mihs	Accumulated Depreciation	Depreciation Expense		Salvage Value	Rem Life
						Year To Date	Current		
0	FINNING MACHINE -USED	12/16/85AA 01 M R 120			52,268.59	3,1740 .01			00000
#F200	ESCHF.4563								00000
0	OTHER FM FROM LA - USED	12/16/85AA 01 M R 120			20,639.20				00000
#F201	ESCHF.4563								00000
0	OTHER FROM LA NEW	12/16/85AA 01 M R 120			7,713.31				00000
#F204	ESCHF.4563								00000
0	FINNING MACHINE -NEW	12/16/85AA 01 M R 120			43,693.01				00000
#F205	ESCHF.4563								00000
0	OTHER FINNING MACHINE	12/16/85AA 01 M R 120			14,231.69				00000
#F207	ESCHF.4563								00000
0	CHAIN LINK FENCE	12/16/85AA 01 M R 120			2,208.18				00000
#F208	ESGMT.4563								00000
0	CRANE BRIDGES	12/16/85AA 01 M R 120			21,917.86				00000
#F209	ESGMT.4563								00000
0	LA SHOP EQUIPMENT	12/16/85AA 01 M R 120			6,051.27				00000
#F212	ESGMT.4563								00000
0	VT140 THERMATOOL MACHINE	12/16/85AA 01 M R 120			167,414.96				00000
#F214	ESCHF.4563								00000
0	THERMOSPRAY & ACCESSORIES	12/16/85AA 01 M R 120			1,047.47				00000
#F219	ESGMT.4563								00000
0	THERMATOOL SERRATOR #7	12/16/85AA 01 M R 120			7,053.92				00000
#F220	ESCHF.4563								00000
0	UNLOADING RACKS	12/16/85AA 01 M R 120			658.21				00000
#F221	ESCHF.4563								00000
0	FLATTENING ROLL MACHINE	12/16/85AA 01 M R 120			1,217.33				00000
#F225	ESGMT.4563								00000
0	RECTIFIER ASSEMBLY	12/16/85AA 01 M R 120			2,354.45				00000
#F226	ESGMT.4563								00000
0	ROLL BURR MACHINES	12/16/85AA 01 M R 120			2,355.63				00000
#F227	ESGMT.4563								00000
0	THERMATOOL SERRATOR #2	12/16/85AA 01 M R 120			7,469.13				00000
#F230	ESCHF.4563								00000
0	BAND SAWS	12/16/85AA 01 M R 120			2,073.71				00000
#F233	ESGMT.4563								00000
0	PORTABLE HARDNESS TESTER	12/16/85AA 01 M R 120			294.89				00000
#F239	ESGMT.4563								00000
0	COFFING ELECTRIC COIL C12	12/16/85AA 01 M R 120			818.63				00000
#F241	IST								00000

ESCOA	Parent / Unit Number	Description	Start Date	LTDM	D	M	Life	Cost	Accumulated Depreciation	Depreciation Expense		Rem Life
										Year To Date	Current	
		ALUMINUM SCAFFOLDING	12/16/85AA 01 M R	120			1,068.70	1,068.70				00000
	#F247	ESCMT.4563										
		VARIABLE SPEED DRIVE SB2/16/85AA 01 M R	120				9,152.40	9,152.40				00000
	#F251	ESCMT.4563										
		THERMATOOL MACHINE #312/16/85AA 01 M R	120				140,510.99	140,510.99				00000
	#F253	ESCHF.4563										
		CYLINDRICAL GRINDER	12/16/85AA 01 M R	120			4,330.26	4,330.26				00000
	#F255	ESCMT.4563										
		SURFACE GRINDER	12/16/85AA 01 M R	120			2,898.24	2,898.24				00000
	#F257	ESCMT.4563										
		BENDER	12/16/85AA 01 M R	120			26,044.06	26,044.06				00000
	#F260	ESCMT.4563										
		THERMATOOL #3 SERRATOR	12/16/85AA 01 M R	120			5,404.86	5,404.86				00000
	#F281	ESCHF.4563										
		HORIZONTAL MILL	12/16/85AA 01 M R	120			8,254.74	8,254.74				00000
	#F262	ESCMT.4563										
		REEL-O-MATIC COILER #1	12/16/85AA 01 M R	120			5,137.09	5,137.09				00000
	#F264	ESCHF.4563										
		REEL-O-MATIC UNCOILER #2	12/16/85AA 01 M R	120			3,709.79	3,709.79				00000
	#F265	ESCHF.4563										
		REEL-O-MATIC UNCOILER #2	12/16/85AA 01 M R	120			3,836.01	3,836.01				00000
	#F267	ESCHF.4563										
		OVERHEAD DOOR MOTOR	12/16/85AA 01 M R	120			410.49	410.49				00000
	#F269	ESCMT.4563										
		RIDGID #635 PIPE CUTTER	12/16/85AA 01 M R	120			1,286.93	1,286.93				00000
	#F272	ESCMT.4563										
		REEL-O-MATIC COILER #2	12/16/85AA 01 M R	120			7,032.68	7,032.68				00000
	#F273	ESCMT.4563										
		VERTICAL MILL	12/16/85AA 01 M R	120			3,754.62	3,754.62				00000
	#F275	ESCMT.4563										
		STEAM CLEANER	12/16/85AA 01 M R	120			1,172.51	1,172.51				00000
	#F276	ESCMT.4563										
		HORIZONTAL BAND SAW	12/16/85AA 01 M R	120			1,183.12	1,183.12				00000
	#F279	ESCMT.4563										
		ABRASIVE CUTTING SAW	12/16/85AA 01 M R	120			4,242.97	4,242.97				00000
	#F280	ESCMT.4563										
		COUNTER CONTROL FOR TR	12/16/85AA 01 M R	120			224.12	224.12				00000

ESCOA	Parent / Unit Number	Description	Start Date	LT	DM	I	C	Mths	Cost	Accumulated Depreciation	Depreciation Expense . . .		Rem Life
											Year To Date	Current	
		ESCMT.4563							3,1740 .01				
0	#F283	"PRATT 10 POWER CHUCK"	12/16/85	AA	01	M	R	120	2,616.32	2,616.32			00000
		ESCMT.4563											
0	#F284	LATHE FROM S/F	12/16/85	AA	01	M	R	120	1,849.59	1,849.59			00000
		ESCMT.4563											
0	#F285	PRESS FROM S/F	12/16/85	AA	01	M	R	120	1,772.91	1,772.91			00000
		ESCMT.4563											
0	#F286	COLD HEADER	12/16/85	AA	01	M	R	120	69,044.72	69,044.72			00000
		ESCMT.4563											
0	#F287	2 HD STUDDING MACHINE	12/16/85	AA	01	M	R	120	62,331.62	62,331.62			00000
		ESCMT.4563											
0	#F288	STUD CONTAINERS	12/16/85	AA	01	M	R	120	1,248.00	1,248.00			00000
		ESCMT.4563											
0	#F289	RADIAL DRILL	12/16/85	AA	01	M	R	120	1,623.11	1,623.11			00000
		ESCMT.4563											
0	#F290	SMALL HAND TRUCK	12/16/85	AA	01	M	R	120	47.19	47.19			00000
		ESCMT.4563											
0	#F291	SHELVES W/WORK BENCH	12/16/85	AA	01	M	R	120	1,218.51	1,218.51			00000
		ESCMT.4563											
0	#F292	PIPE RACK	12/16/85	AA	01	M	R	120	1,038.03	1,038.03			00000
		ESCMT.4563											
0	#F293	CRANE SCALE	12/16/85	AA	01	M	R	120	691.23	691.23			00000
		ESCMT.4563											
0	#F294	LEGAL FEES CAPITALIZED	12/16/85	AA	01	M	R	120	4,560.27	4,560.27			00000
		ESCMT.4563											
0	#F295	THERMATOOL MACHINE - #2	12/16/86	AA	01	M	R	120	121,648.99	121,648.99			00000
		EMENT P125									5,371.62		
		ESCHF.4563											
0	#F296	ACCUMULATOR P-120	4/16/87	AA	01	M	R	120	8,451.62	8,451.62			00000
		ESCMT.4563											
0	#F297	UNCOILERS ON T-TOOLS	3/7/16/88	AA	01	M	R	120	12,966.04	12,966.04			00000
		ESCMT.4563											
0	#F298	T-3 ACCUMULATOR	12/16/88	AA	01	M	R	120	6,569.00	6,569.00			00000
		ESCHF.4563											
0	#F299	T-1 UNCOILER	12/16/88	AA	01	M	R	120	6,139.00	6,139.00			00000

ESCOA	Parent / Unit Number	Description Depreciation Expense Acct	Start Date	L T D M I C Mths	D M Life	Cost	Accumulated Depreciation	... Depreciation Expense ...		As of Date Net Book Value	Salvage Value	Rem Life
								Year To Date	Current			
		ESCHF.4563				3,1740 .01						
0	#F321	T-1 ACCUMULATOR	12/16/88	AA 01	M R 120	16,271.00	16,271.00					00000
0	#F322	ESCHF.4563										
0	#F323	T-1 TUBE CONVERSION	4/16/89	AA 01	M R 120	16,204.06	15,679.84			524.22		00000
0	#F324	ESCHF.4563										
0	#F325	MAINTENANCE LATHE	4/16/89	AA 01	M R 120	2,250.00	2,177.17			72.83		00000
0	#F326	ESCHF.4563										
0	#F327	WELDER P140	4/16/89	AA 01	M R 120	6,610.69	6,349.73			260.96		00000
0	#F328	ESCHF.4563										
0	#F329	T-1 TRANSFORMER	7/16/89	AA 01	M R 120	24,915.12	23,693.34			1,221.78		00000
0	#F330	ESCHF.4563										
0	#F331	SINGLE TUBE CONVERSION	1/16/89	AA 01	M R 120	11,737.34	10,766.34			971.00		00000
0	#F332	ESCHF.4563										
0	#F333	BAND SAW FROM C-E AIR	12/16/89	AA 01	M R 120	2,046.25	1,844.00			202.25		00000
0	#F334	ESCHF.4563										
0	#F335	MIG WELDER P-146	6/16/90	AA 01	M R 120	3,020.00	3,020.00					00000
0	#F336	ESCHF.4563										
0	#F337	FIN TEST EQUIPMENT	6/16/90	AA 01	M R 120	3,097.45	3,035.90			61.55		00000
0	#F338	ESCHF.4563										
0	#F339	AIR BEVELER P-151	12/16/90	AA 01	M R 120	5,392.49	4,362.74			1,029.75		00000
0	#F340	ESCHF.4563										
0	#F341	PRODUCTION CONTROL COMP	9/16/91	AA 01	M R 120	2,751.38	2,751.38					00000
0	#F342	ESCHF.4563										
0	#F343	MAINTENANCE MANAGEMENT	1/16/91	AA 01	M R 120	14,884.48	14,884.48					00000
0	#F344	ESCHF.4563										
0	#F345	NEW WELDER P-162	12/16/91	AA 01	M R 120	2,877.59	2,040.27			837.32		00000
0	#F346	ESCHF.4563										
0	#F347	ADDITION TO PF339-MAINT	3/16/92	AA 01	M R 120	1,879.73	1,285.71			594.02		00000
0	#F348	ESCHF.4563										
0	#F349	MAIN PANEL EXPANSION	3/16/92	AA 01	M R 120	10,362.86	7,089.08			3,273.78		00000
0	#F350	ESCHF.4563										
0	#F351	XEROX COPIER FOR SHOP	7/16/92	AA 01	M R 120	751.47	751.47					00000

ESCOA	Parent / Unit Number	Description	Start Date	D M Life	Cost	Accumulated Depreciation	Depreciation Expense		Salvage Value	Rem Life
							Year To Date	Current		
	#PF344	66			3,1740 .01					
	0	ESCMT.4563								
	#PF346	SERRATOR CONVERSION P-167	10/16/92 AA 01 M R 120		1,918.78	1,216.07		702.71		00000
	0	ESCMT.4563								
	#PF347	WASTE WATER POND RENOV P-168	10/16/92 AA 01 M R 120		17,187.93	10,748.26		6,439.67		00000
	0	ESCMT.4563								
	#PF348	STUD CONVEYORS P-1	10/16/92 AA 01 M R 120		5,027.55	3,144.59		1,882.96		00000
	0	ESCMT.4563								
	#PF349	DIGITAL THICKNESS GAUGED 171	10/16/92 AA 01 M R 120		2,120.08	1,326.33		793.75		00000
	0	ESCMT.4563								
	#PF350	SANITARY WASTE DISPOSAL 3	10/16/92 AA 01 M R 120		8,070.00	5,047.68		3,022.32		00000
	0	ESCMT.4563								
	#PF351	OIL SKIMMER P-174	10/16/92 AA 01 M R 120		7,058.33	4,411.29		2,647.04		00000
	0	ESCMT.4563								
	#PF352	NEW TIME CLOCK	10/16/92 AA 01 M R 120		2,672.20	1,671.53		1,000.67		00000
	0	ESCMT.4563								
	#PF353	ADDITION TO COMPUTER MT P160	10/16/92 AA 01 M R 120		8,959.79	5,454.50		3,505.29		00000
	0	ESCMT.4563								
	#PF354	ONE MATERIAL HANDLING	10/16/92 AA 01 M R 120		4,500.00	2,628.61		1,871.39		00000
	0	ESCMT.4563								
	#PF355	2 SAWS FOR T-TOOLS	3/16/93 AA 01 M R 120		11,388.00	6,651.84		4,736.16		00000
	0	ESCHF.4563								
	#PF357	EVERITT WHELL CUTOFF	10/16/92 AA 01 M R 120		2,000.00	2,000.00				00000
	0	ESCMT.4563								
	#PF358	1 LOT OF TOOLING-PINES	11/16/84 AA 01 M R 120		24,000.00	23,938.59		61.41		00000
	0	ESCBN.4563								
	#PF360	SUPERDRAFT HOT SAW	11/16/84 AA 01 M R 120		4,000.00	3,989.98		10.02		00000
	0	EEL 20H								
	#PF366	FARMWAGON RUNNING	11/16/84 AA 01 M R 120		4,000.00	3,989.98		10.02		00000
	0	ESCMT.4563								
		THERMATOOL VT160	11/16/84 AA 01 M R 120		343,000.00	343,000.00				00000

ESCOA	Parent / Unit Number	Description	Depreciation Expense Acct	Start Date	LT	DM	I	C	Mths	Cost	Accumulated Depreciation	Depreciation Expense		Salvage Value	Rem Life	
												Year To Date	Current			
		ESCHF.4563								3,174.01						
0	#PF368	VICTOR CUTTING TORCH		11/16/84	AA	01	M	R	120	250.00	250.00				00000	
		ESCMT.4563														
0	#PF373	HOMEMADE BEARING PRESS		11/16/84	AA	01	M	R	120	250.00	250.00				00000	
		ESCMT.4563														
0	#PF374	FIN STOCK REEL W/POWER		11/16/86	AA	01	M	R	120	2,725.00	2,725.00				00000	
		& RACK														
		ESCMT.4563														
0	#PF384	FINSURGE		1/16/88	AA	01	M	R	120	16,294.74	16,294.74				00000	
		ESCMT.4563														
0	#PF385	PORTABLE BEVELING MACH		11/16/88	AA	01	M	R	120	4,940.25	4,940.25				00000	
		ESCMT.4563														
0	#PF386	FIN REELS #3		11/16/88	AA	01	M	R	120	3,992.00	3,925.53	66.47			00000	
		ESCMT.4563														
0	#PF387	FIN SURGE #4		12/16/88	AA	01	M	R	120	8,005.33	8,005.33				00000	
		ESCMT.4563														
0	#PF388	FIN REELS #4		4/16/89	AA	01	M	R	120	4,875.04	4,757.27	117.77			00000	
		ESCMT.4563														
0	#PF389	SERRATOR		4/16/89	AA	01	M	R	120	27,270.34	26,612.82	657.52			00000	
		ESCHF.4563														
0	#PF390	TOOLROOM LATHE		7/16/89	AA	01	M	R	120	5,577.53	5,491.83	85.70			00000	
		ESCMT.4563														
0	#PF391	DRIVE HEAD MODIFICATION		1/16/89	AA	01	M	R	120	2,865.00	2,627.86	237.14			00000	
		ESCMT.4563														
0	#PF392	DRIVE ROLLERS-MCH #4		1/16/92	AA	01	M	R	120	4,862.45	3,164.15	1,698.30			00000	
		ESCMT.4563														
0	#PF393	WASTE WATER DETENTION		9/16/93	AA	01	M	R	120	6,800.00	3,858.14	2,941.86			00000	
		ESCMT.4563														
0	#PF394	BENDER MOVE		6/16/93	AA	01	M	R	120	22,389.00	12,513.20	9,875.80			00000	
		ESCMT.4563														
0	#PF395	IN-RACK FOR T-1		6/16/93	AA	01	M	R	120	32,136.00	17,961.06	14,174.94			00000	
		ESCMT.4563														
0	#PF396	DRIVE HEAD FOR T-2		6/16/93	AA	01	M	R	120	5,317.00	2,971.74	2,345.26			00000	
		ESCMT.4563														
0	#PF397	BENDER CRANE		10/16/93	AA	01	M	R	120	14,860.00	7,808.74	7,051.26			00000	
		ESCMT.4563														
0	#PF399	HOBBIING MACHINE		4/16/94	AA	01	M	R	120	14,327.00	6,814.20	7,512.80			00000	
		ESCMT.4563														

Fintube Limited Partnership
Depreciation Schedule
by Accumulated Depreciation

Parent / Unit Number	Description	Start Date	LT	DM	C	Mths	Cost	... Depreciation Expense ...		Salvage Value	Rem Life
								Year To Date	Current		
0	CLARK FORKLIFT MODEL C61/16/84 AA 01 M R 120						10,000.00	10,000.00			00000
#PF509	ESCHF.4563										
0	FORKLIFT Y685-292-688 4/16/89 AA 01 M R 120						25,759.18	25,138.35	620.83		00000
#PF510	ESCHF.4563										
0	CLARKLIFT FORKLIFT 11/16/90 AA 01 M R 120						27,088.93	22,138.76	4,950.17		00000
#PF511	ESCHF.4563										
0	OSCILLATED COIL DEREEEL 1/16/95 AA 01 M R 120						37,498.00	15,009.55	22,488.45		00000
#PF512	ESCHF.4563										
0	UPGRADE T-3/PUSH TYPE D2/15/95 AA 01 M R 120						109,200.00	42,782.35	66,417.65		00000
#PF513	ESCHF.4563										
0	SF ROLLFORM-SERR 2/15/95 AA 01 M R 120						6,507.00	2,549.16	3,957.84		00000
#PF514	ESCHF.4563										
0	UNCOILER #3 1/16/95 AA 01 M R 120						12,868.00	4,705.59	8,102.41		00000
#PF515	ESCHF.4563										
0	WIRE DRAWING LINE COLDW/16/95 AA 01 M R 120						62,624.00	22,476.16	40,147.84		00000
#PF516	ESCHF.4563										
0	SERRATOR T-3 9/16/95 AA 01 M R 120						14,938.00	4,984.80	9,953.20		00000
#PF517	ESCHF.4563										
0	TWO 30 HP DC MOTORS FRD/16/95 AA 01 M R 120						7,790.00	2,341.26	5,448.74		00000
#PF518	ESCHF.4563										
0	COOLING TOWER 6/16/96 AA 01 M R 120						36,388.00	9,411.06	26,976.94		00000
#PF519	ESCHF.4563										
0	STUD MACHINE 9/16/96 AA 01 M R 120						78,271.00	18,270.40	60,000.60		00000
#PF520	ESCHF.4563										
0	#1 BRIDGEPORT TYPE MILL 9/16/96 AA 01 M R 120						3,569.00	833.02	2,735.98		00000
#PF521	ESCHF.4563										
0	STUD WELDER MONITOR 2/15/97 AA 01 M R 120						3,177.00	608.36	2,568.64		00000
#PF522	ESCHF.4563										
0	1600 AMP MAIN 2/15/97 AA 01 M R 120						15,200.00	2,910.94	12,289.06		00000
#PF523	ESCHF.4563										
0	STUD MCH POWER SOURCE/16/97 AA 01 M R 120						14,808.61	2,722.30	12,086.31		00000
#PF524	ESCHF.4563										
0	YARD FORKLIFT 10/16/97 AA 01 M R 120						43,093.00	5,029.53	38,063.47		00000
#PF527	ESCHF.4563										
0	OPTICAL SAFETY CONTROL/16/97 AA 01 M R 120						14,915.00	1,740.81	13,174.19		00000
#PF528	ESCHF.4563										
#F203	OTHER FROM LA NEW 12/16/85 AA 01 M R 120						1,665.57	1,665.57			00000
#F203	ESCHF.4563										

Parent / Unit Number	Description	Start Date	LTDM I C Mths	D M Life	Depreciation Expense Acct	Accumulated Depreciation	Depreciation Expense		Net Book Value	Salvage Value	Rem Life
							Year To Date	Current			
ESCOA					3,1740 .01	1,401.35					
#F206	ADDITIONS WIP	12/16/85AA 01 M R 120				1,401.35					00000
#F206	ESCHF.4563										00000
#F210	OTHER NEW EQUIPMENT	12/16/85AA 01 M R 120				6,055.99					00000
#F210	ESGMT.4563										00000
#F211	OTHER NEW EQUIPMENT	12/16/85AA 01 M R 120				416.39					00000
#F211	ESGMT.4563										00000
#F213	LA SHOP EQUIPMENT	12/16/85AA 01 M R 120				4,278.36					00000
#F213	ESGMT.4563										00000
#F218	INSTALLATION OF TRACK	12/16/85AA 01 M R 120				5,360.03					00000
#F218	ESGMT.4563										00000
#F222	BEVELING MACHINE & ATTAZ	12/16/85AA 01 M R 120				1,127.69					00000
#F222	ESGMT.4563										00000
#F223	OSCILLOSCOPE	12/16/85AA 01 M R 120				189.92					00000
#F223	ESGMT.4563										00000
#F224	FLATTENING ROLL MACHINE	12/16/85AA 01 M R 120				1,310.52					00000
#F224	ESGMT.4563										00000
#F229	JACO TRAVERSE WOUND	12/16/85AA 01 M R 120				1,610.13					00000
#F229	ESGMT.4563										00000
#F232	INTERLAKE POWER TOOL	12/16/85AA 01 M R 120				375.10					00000
#F232	ESGMT.4563										00000
#F234	COIL HANDLING MACHINE	12/16/85AA 01 M R 120				955.47					00000
#F234	ESGMT.4563										00000
#F235	GRINDING ARBOR	12/16/85AA 01 M R 120				339.72					00000
#F235	ESGMT.4563										00000
#F237	INSTALLATION COST OF BAR	12/16/85AA 01 M R 120				286.64					00000
#F237	ESGMT.4563										00000
#F238	JIB CRANE WALL MOUNT	12/16/85AA 01 M R 120				312.59					00000
#F238	ESGMT.4563										00000
#F240	BUSHMAN JIB CRANE	12/16/85AA 01 M R 120				933.05					00000
#F240	ESGMT.4563										00000
#F243	"12 DISK FINISHING MACH	12/16/85AA 01 M R 120				322.03					00000
#F243	ESGMT.4563										00000
#F244	BAND SAWS	12/16/85AA 01 M R 120				1,741.07					00000
#F244	ESGMT.4563										00000
#F245	DRAIN CLEANING MACHINE	12/16/85AA 01 M R 120				385.72					00000
#F245	ESGMT.4563										00000
#F248	ALUMINIUM HOOD FOR SANIT	12/16/85AA 01 M R 120				30.67					00000
#F248	ESGMT.4563										00000

As of Date 10/31/99

3,1740 .01

ESCOA

Parent / Unit Number	Description	Start Date	L T D M I C 16 85 AA 01	D M Life M R 120	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	Net Book Value	Salvage Value	Subledger Life	Rem Life
#F249	SPRAY UNIT	12/16/85	AA 01	M R 120	1,170.15	1,170.15						00000
#F249	ESCMT.4563											00000
#F250	MANDRELS	12/16/85	AA 01	M R 120	1,158.35	1,158.35						00000
#F250	ESCMT.4563											00000
#F252	OBI PRESS	12/16/85	AA 01	M R 120	1,298.72	1,298.72						00000
#F252	ESCMT.4563											00000
#F256	MAGNETIC ROAD SWEEPER	12/16/85	AA 01	M R 120	351.52	351.52						00000
#F256	ESCMT.4563											00000
#F263	HORIZONTAL MILL	12/16/85	AA 01	M R 120	116.78	116.78						00000
#F263	ESCMT.4563											00000
#F266	DRIVE FOR BEVELER	12/16/85	AA 01	M R 120	386.90	386.90						00000
#F266	ESCMT.4563											00000
#F268	"38 OVERARM SEPARATOR	12/16/85	AA 01	M R 120	5,575.90	5,575.90						00000
#F268	ESCHF.4563											00000
#F271	ROLLFORMER TOOLING	12/16/85	AA 01	M R 120	411.67	411.67						00000
#F271	ESCMT.4563											00000
#F274	THERMATOOL CERAMIC TA	12/16/85	AA 01	M R 120	5,691.50	5,691.50						00000
#F274	TOR											00000
#F274	ESCHF.4563											00000
#F277	THICKNESS GAUGE	12/16/85	AA 01	M R 120	1,617.21	1,617.21						00000
#F277	ESCMT.4563											00000
#F278	REFURBISH 4F MACHINE	12/16/85	AA 01	M R 120	9,899.08	9,899.08						00000
#F278	ESCHF.4563											00000
#F281	SMALL BENDER	12/16/85	AA 01	M R 120	975.52	975.52						00000
#F281	ESCMT.4563											00000
#F282	DOUBLE ENDED BEVELER	12/16/85	AA 01	M R 120	2,619.86	2,619.86						00000
#F282	ESCMT.4563											00000
#F287	INTERLAKE AUTO BANDER	12/16/85	AA 01	M R 120	992.03	992.03						00000
#F287	ESCMT.4563											00000
#F289	#3 STUDDING MACHINE	12/16/85	AA 01	M R 120	27,542.13	27,542.13						00000
#F289	ESCMT.4563											00000
#F293	TOOL CHEST	12/16/85	AA 01	M R 120	62.52	62.52						00000
#F293	ESCMT.4563											00000
#F294	PAINT SPRAYER	12/16/85	AA 01	M R 120	121.50	121.50						00000
#F294	ESCMT.4563											00000
#F295	BEVELING MACHINE	12/16/85	AA 01	M R 120	1,539.36	1,539.36						00000
#F295	ESCMT.4563											00000
#F298	SANDBLASTING MACHINE	12/16/85	AA 01	M R 120	21,777.50	21,777.50						00000

ESCOA Unit Number	Parent / Description	Depreciation Expense Acct	Start Date	L I D M I C	D M Life Mths	Cost	Accumulated Depreciation	Depreciation Expense		Salvage Value	Rem Life
								Year To Date	Current		
#F298	ESCOA PALLET HOLDERS	ESCMT.4563	12/16/85	AA	01 M R	120	155.70	155.70			00000
#F303	ESCOA BAND SAW	ESCMT.4563	12/16/85	AA	01 M R	120	936.59	936.59			00000
#F305	ESCOA DUST COLLECTOR	ESCMT.4563	12/16/85	AA	01 M R	120	1,383.66	1,383.66			00000
#F307	ESCOA 2 WELDERS	ESCMT.4563	12/16/85	AA	01 M R	120	936.59	936.59			00000
#F311	ESCOA WICKING MACHINE	ESCMT.4563	12/16/89	AA	01 M R	120	10,466.22	9,991.94	561.07	474.28	00000
#F329	ESCOA MILL FROM C-E AIR	ESCMT.4563	12/16/89	AA	01 M R	120	2,843.25	2,714.49	152.32	128.76	00000
#F331	ESCOA FORK LIFT TRUCK	ESCMT.4563	12/16/85	AA	01 M R	120	4,309.36	4,309.36			00000
#F500	ESCOA TOW MOTOR	ESCMT.4563	12/16/85	AA	01 M R	120	2,879.44	2,879.44			00000
#F501	ESCOA TEL DYNE PINES #2 BENDER	ESCMT.4563	11/16/84	AA	01 M R	120	30,000.00	30,000.00	75.67		00000
#PF356	ESCBN 1 LOT OF TOOLING-PINES	ESCMT.4563	11/16/84	AA	01 M R	120	13,000.00	13,000.00	33.83		00000
#PF359	ESCBN 2T BRIDGE CRANE W/YALE	ESCMT.4563	11/16/84	AA	01 M R	120	1,900.00	1,900.00			00000
#PF361	ESCBN WELTRONIC FINNING MCH	ESCMT.4563	11/16/84	AA	01 M R	120	160,000.00	160,000.00	402.99		00000
#PF362	ESCBN WELTRONIC FINNING MACH	ESCMT.4563	11/16/84	AA	01 M R	120	160,000.00	160,000.00	402.99		00000
#PF363	ESCBN 2T OVERHEAD BRIDGE CRAN	ESCMT.4563	11/16/84	AA	01 M R	120	2,000.00	2,000.00			00000
#PF364	ESCBN 2T OVERHEAD BRIDGE CRAN	ESCMT.4563	11/16/84	AA	01 M R	120	2,000.00	2,000.00			00000
#PF365	ESCBN SERRATING MACHINE	ESCMT.4563	11/16/84	AA	01 M R	120	15,000.00	15,000.00	37.53		00000
#PF367	ESCHF 1T YALE JOB CRANE	ESCMT.4563	11/16/84	AA	01 M R	120	2,000.00	2,000.00			00000
#PF369	ESCHF WATER TOWERS	ESCMT.4563	11/16/84	AA	01 M R	120	3,000.00	3,000.00	7.86		00000
#PF370	ESCHF LEROI AIR COMPRESSOR	ESCMT.4563	11/16/84	AA	01 M R	120	8,000.00	8,000.00	20.73		00000

Parent / Unit Number	Description	Start Date	D M Life	Cost	Accumulated Depreciation	Depreciation Expense		Subledger	Rem Life
						Year To Date	Current		
ESCOA				3,1740 .01					
#PF371	5								
#PF372	ESCMT.4563 PORTABLE CUTTING TORCH#116/84AA 01 M R 120	11/16/84	AA 01 M R 120	200.00	200.00				00000
#PF372	OTTILE								
#PF375	ESCMT.4563 LINCOLN WELDER	11/16/84	AA 01 M R 120	275.00	275.00				00000
#PF375	ESCMT.4563								
#PF376	UPENDER	11/16/85	AA 01 M R 120	1,078.82	1,078.82				00000
#PF376	ESCMT.4563								
#PF377	BEVELER & RACKS	11/16/85	AA 01 M R 120	634.05	634.05				00000
#PF377	ESCMT.4563								
#PF378	THERMATOOL MACHINE	6/16/86	AA 01 M R 120	75,000.00	75,000.00				00000
#PF378	ESCHF.4563								
#PF380	HORIZONTAL BORE & BEVEL#116/86AA 01 M R 120	6/16/86	AA 01 M R 120	2,275.00	2,275.00				00000
#PF380	E								
#PF381	ESCMT.4563 DUST COLLECTORS	10/16/86	AA 01 M R 120	475.35	475.35				00000
#PF381	ESCMT.4563								
#PF382	RACK, BELT DRIVER	10/16/86	AA 01 M R 120	567.00	567.00				00000
#PF382	ESCMT.4563								
#PF383	SERRATOR	3/16/87	AA 01 M R 120	16,978.01	16,978.01				00000
#PF383	ESCMT.4563								
#PF398	FIN ENHANCER	4/16/94	AA 01 M R 120	2,984.00	1,567.02	147.82		1,416.98	00000
#PF398	ESCMT.4563								
#PF700	NEW MACHINE DRAIN FOR #116/99 AA 01 M R 120			16,000.00				16,000.00	00001
#PF700	MACHINES #5004								
#PF700	ESCHF.4563								
Accumulated Depreciation Total				AA	2,938,632.93	2,508,132.90	7,214.43	430,500.03	

ESCOA	Parent / Unit Number	Description	Start Date	LT DM J C M R	D M Life	Cost	Accumulated Depreciation	Depreciation Expense		Net Book Value	Salvage Value	Rem Life
								Year To Date	Current			
	#F502	1985 FORD F350 TRUCK	12/16/85	AA	60	2,742.32	2,742.32					00000
	#F502	ESGMT, 4564		AA		2,742.32	2,742.32					
		Accumulated Depreciation Total		AA		3,485,943.80	2,979,318.25	7,214.43		506,625.55		
		Company Total		AA		3,485,943.80	2,979,318.25	7,214.43		506,625.55		
		Grand Total		AA								

671,508
2,914,435

DISPOSALS

Finlube Limited Partnership
Depreciation Schedule
by Accumulated Depreciation

Parent / Unit Number	Description	Start Date	L T D M A A 01	D M Life R 240	Cost	Accumulated Depreciation	Depreciation Expense		As of Date 10/31/99	Net Book Value	Salvage Value	Subledger	Rem Life
							Year To Date	Current					
0	BUILDING	11/1/88	AA 01	R 240	313,550.00	164,899.42			148,850.58				00001
#F20001	BIRMT-4560									4,395.16			00000
0	STORAGE AREA	PROJECT 8/1/87	AA 01	R 120	5,000.00	604.84							
#PF2501	BIRMT-4560												
Accumulated Depreciation Total						165,304.26			153,245.74				



NO 1999 DEPR.

COMPUTED FOR

CO. 2

BATCH # 23873 X POSTED 12/3/99.
FOR A ~~GOOD~~ YTD DEPR. THRU NOV.

Parent /	Description	Start Date	D	M	Life	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense . . . Current	Net Book Value	Salvage Value	Rem Life
Unit Number	Depreciation Expense Acct	Date	LT	DM	I	C	Mths	R	120	4,640.54		00000
0	SECURITY SYSTEM-BECANC	8/1/94	AA	01			8,319.40		3,678.86			
#PF4065	69308											
	BIRADM.5030											
	Accumulated Depreciation Total						8,319.40		3,678.86	4,640.54		

FinTube Limited Partnership
 Depreciation Schedule
 by Accumulated Depreciation

Parent / Unit Number	Description	Depreciation Expense Acct	Start Date	D L I	M D M	Life C Mths	Cost	Accumulated Depreciation	Depreciation Expense . . .		As of Date Net Book Value	Salvage Value	Rem Subledger Life
									Year To Date	Current			
0	PARKING LOT		11/1/88	AA	01	R	3,000.00	3,000.00			10/31/99		00000
#F25001	BIRMT.4561												
0	FLAG POLES		7/1/91	AA	01	R	2,726.79	2,046.58			680.21		00000
#F25002	BIRMT.4561												
Accumulated Depreciation Total								5,046.58			680.21		

Parent / Unit Number	Description	Start Date	D M Lile LT DM I C Mihs	Cost	Accumulated Depreciation	Depreciation Expense . . .		Salvage Value	Rem Life
						Year To Date	Current		
0	TWO REFRIGERATORS	12/16/86	AA 01 M R 60	200.00	200.00				00000
#F30001	BIRADM.5031 .01								
0	TWO ELECTRIC STOVES	12/16/86	AA 01 M R 60	200.00	200.00				00000
#F30002	BIRADM.5031 .01								
0	KITCHEN SET (TABLE AND	12/16/86	AA 01 M R 60	100.00	100.00				00000
#F30003	BIRADM.5031 .01								
0	EIGHT OFFICE DESKS	12/16/86	AA 01 M R 60	2,430.00	2,430.00				00000
#F30004	BIRADM.5031 .01								
0	THREE CALCULATORS	12/16/86	AA 01 M R 60	150.00	150.00				00000
#F30005	BIRADM.5031 .01								
0	FIVE FILING CABNETS	12/16/86	AA 01 M R 60	500.00	500.00				00000
#F30006	BIRADM.5031 .01								
0	TWO TYPEWRITERS	12/16/86	AA 01 M R 60	500.00	500.00				00000
#F30007	BIRADM.5031 .01								
0	NINETEEN ARMCHAIRS	12/16/86	AA 01 M R 60	475.00	475.00				00000
#F30008	BIRADM.5031 .01								
0	SEVEN SWIVEL CHAIRS	12/16/86	AA 01 M R 60	245.00	245.00				00000
#F30009	BIRADM.5031 .01								
0	BRINEL TESTER	12/16/86	AA 01 M R 60	100.00	100.00				00000
#F30010	BIRADM.5031 .01								
0	PUNCH CLOCK	12/16/86	AA 01 M R 60	250.00	250.00				00000
#F30011	BIRADM.5031 .01								
0	THREE AIRCONDITIONERS	12/16/86	AA 01 M R 60	500.00	500.00				00000
#F30012	BIRADM.5031 .01								
0	NATIONAL SAFE	12/16/86	AA 01 M R 60	200.00	200.00				00000
#F30013	BIRADM.5031 .01								
0	TWO BOOKCASES	12/16/86	AA 01 M R 60	200.00	200.00				00000
#F30014	BIRADM.5031 .01								
0	CONFERENCE TABLE	12/16/86	AA 01 M R 60	300.00	300.00				00000
#F30015	BIRADM.5031 .01								
0	EXECUTIVE CABNET	12/16/86	AA 01 M R 60	200.00	200.00				00000
#F30016	BIRADM.5031 .01								
0	THREE TYPING TABLES	12/16/86	AA 01 M R 60	150.00	150.00				00000
#F30017	BIRADM.5031 .01								
0	DICTAPHONE WITH PORTA	12/16/86	AA 01 M R 60	350.00	350.00				00000
#F30018	DER								
0	BIRADM.5031 .01								
0	ELECTROLUX VACCUUM CHE	12/16/86	AA 01 M R 60	100.00	100.00				00000

Fintube Limited Partnership
Depreciation Schedule
by Accumulated Depreciation

Parent / Unit Number	Description	Start Date	D LT	M DM	Life C	Mths Mths	Cost	Accumulated Depreciation	Depreciation Expense		As of Date Net Book Value	Salvage Value	Rem Subldgr Life
									Year To Date	Current			
#F30022	BIRADM.5031 .01						2,1731 .02						
0	TELECOPIER	12/16/86	AA	01	M	60	3,989.40	3,989.40			10/31/99		00000
#F30023	BIRADM.5031 .01												
0	PHOTOCOPIER	9/16/88	AA	01	M	60	5,444.55	5,444.55					00000
#F30026	BIRADM.5031 .01												
0	OFFICE RELOCATION	1/16/91	AA	01	M	60	7,510.00	7,510.00					00000
#F30027	BIRADM.5031 .01												
0	FAX MACHINE	9/16/91	AA	01	M	60	1,542.00	1,542.00					00000
#F30030	BIRADM.5031 .01												
0	CABINET	5/16/92	AA	01	M	60	358.42	358.42					00000
#F30031	BIRADM.5031 .01												
0	MONTREAL TELEPHONE	5/16/92	AA	01	M	60	1,900.00	1,900.00					00000
#F30033	BIRADM.5031 .01												
0	PHOTOCOPIER - MONTREAL	2/16/93	AA	01	M	60	2,443.67	2,443.67					00000
#PF3034	301												
	BIRADM.5031 .01												
	Accumulated Depreciation Total						AA	30,338.04	30,338.04				

Parent / Unit Number	Description	Depreciation Expense Acct	Start Date	L T D M I C Mths	D M Life	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	As of Date	Net Book Value	Salvage Value	Subledger	Rem Life
0	SALES COMPUTER UP-GRAD	UP-GRAD	5/96	AA 01 M R	60	2,760.00	1,566.74			10/31/99	1,193.26			00000

#PF3035	10													
BIRADM.5031 .02														
Accumulated Depreciation Total							1,566.74				1,193.26			

Flintube Limited Partnership
Depreciation Schedule
by Accumulated Depreciation

Braghli Canada

Parent / Unit Number	Description	Start Date	L T D M J C	D M Life	Accumulated Depreciation	Cost	Year To Date	Depreciation Expense Current	As of Date Net Book Value	Salvage Value	Rem Life
0	COMPUTER	12/16/88	AA 01 M R	60	500.00	2,1733 .02					00000
#F30020	BIRADM.5031 .03										00000
0	COMPUTER (PROJECT #60001/16/87	AA 01 M R	60	3,956.42							00000
#F30024	BIRADM.5031 .03										00000
0	COMPUTER (PROJECT #60009/16/88	AA 01 M R	60	6,349.00							00000
#F30025	BIRADM.5031 .03										00000
0	COMPUTER	3/16/91	AA 01 M R	60	4,631.00						00000
#F30028	BIRADM.5031 .03										00000
0	LAPTOP COMPUTER	6/16/91	AA 01 M R	60	3,826.00						00000
#F30029	BIRADM.5031 .03										00000
0	MONTREAL OFFICE COMPUTER	2/16/92	AA 01 M R	60	3,858.00						00000
#F30032	BIRADM.5031 .03										00000
0	COMPUTER (PROJECT #6004/16/90	AA 01 M R	60	11,193.00							00000
#F45003	TREAL										00000
0	BIRADM.5031 .03										00000
#PF4066	PANASONIC LAP TOP COMP	5/16/95	AA 01 M R	60	12,666.67				3,359.25		00000
	DELCO LTD)										
0	BIRADM.5031 .03										00000
#PF4067	EPSON 386 COMPUTER - B	12/16/95	AA 01 M R	60	3,150.00				1,204.71		00000
	69309										
	BIRADM.5031 .03										00000
Accumulated Depreciation Total					50,130.09				45,566.13		

Fintube Limited Partnership
Depreciation Schedule
by Accumulated Depreciation

As of Date 10/31/99

2.1740 .01

Parent / Unit Number	Description	Start Date	LTDM ↓	D C	M Mths	Accumulated Depreciation	Depreciation Expense . . .		Rem Life
							Year To Date	Current	
0	HYDRAULIC PRESS	12/16/86AA 01	M	R	120	1,700.00	1,700.00		00000
#F40002	BIRMT.4563								
0	SACIA MILLING MACHINE	12/16/86AA 01	M	R	120	2,550.00	2,550.00		00000
#F40003	BIRHF.4563								
0	BUEHLER METAL POLISHING	12/16/86AA 01	M	R	120	850.00	850.00		00000
#F40004	E								
0	BIRHF.4563								
#F40005	BAUSCH LOMB MICROSCOPE	12/16/86AA 01	M	R	120	425.00	425.00		00000
0	BIRHF.4563								
#F40006	BUEHLER MICRODUROMETER	12/16/86AA 01	M	R	120	425.00	425.00		00000
0	BIRHF.4563								
#F40007	FLAME CUTTER PANTOGRAPH	12/16/86AA 01	M	R	120	210.00	210.00		00000
0	BIRHF.4563								
#F40008	NELSON WELDING MACHINE	12/16/86AA 01	M	R	120	1,700.00	1,700.00		00000
0	BIRHF.4563								
#F40009	MILLER WELDING MACHINE	12/16/86AA 01	M	R	120	2,125.00	2,125.00		00000
0	BIRHF.4563								
#F40010	AIRCO WELDING MACHINE	12/16/86AA 01	M	R	120	1,700.00	1,700.00		00000
0	BIRHF.4563								
#F40011	AIRCO WELDING MACHINE	12/16/86AA 01	M	R	120	2,125.00	2,125.00		00000
0	BIRHF.4563								
#F40012	HOBART WELDING MACHINE	12/16/86AA 01	M	R	120	2,125.00	2,125.00		00000
0	BIRHF.4563								
#F40013	MILLER WELDING MACHINE	12/16/86AA 01	M	R	120	1,700.00	1,700.00		00000
0	BIRHF.4563								
#F40014	VICTOR CUTTING MACHINE	12/16/86AA 01	M	R	120	1,700.00	1,700.00		00000
0	BIRHF.4563								
#F40015	BUEHLER CUTTING MACHINE	12/16/86AA 01	M	R	120	4,245.00	4,245.00		00000
0	BIRFN.4563								
#F40016	LIBBY LATHE	12/16/86AA 01	M	R	120	2,550.00	2,550.00		00000
0	BIRMT.4563								
#F40017	WESTERN LATHE	12/16/86AA 01	M	R	120	2,550.00	2,550.00		00000
0	BIRMT.4563								
#F40018	*CYLINDER MACHINE BENDER	12/16/86AA 01	M	R	120	12,750.00	12,750.00		00000
0	*****								
#F40021	BIRHF.4563								
0	MEBA CIRCULAR SAW	12/16/86AA 01	M	R	120	1,700.00	1,700.00		00000
#F40022	BIRHF.4563								

FinTube Limited Partnership
Depreciation Schedule
by Accumulated Depreciation

Biraghi Canada

Parent / Unit Number	Description	Start Date	L I D M I C M I L S	D M Life	Cost	Accumulated Depreciation	Depreciation Expense		Salvage Value	Rem Life
							Year To Date	Current		
0	ESSBECO RADIAL DRILL	12/16/86	AA 01 M R 120	120	2,550.00	2,550.00				00000
#F40023	BIRHF.4563									
0	SPRAGUE PRESSURE PUMP	12/16/86	AA 01 M R 120	120	1,700.00	1,700.00				00000
#F40024	BIRHF.4563									
0	ATLAS 125CFM COMPRESSOR	12/16/86	AA 01 M R 120	120	2,125.00	2,125.00				00000
#F40025	BIRHF.4563									
0	ATLAS 125CFM COMPRESSOR	12/16/86	AA 01 M R 120	120	2,125.00	2,125.00				00000
#F40026	BIRHF.4563									
0	ATLAS 385CFM COMPRESSOR	12/16/86	AA 01 M R 120	120	4,245.00	4,245.00				00000
#F40027	BIRHF.4563									
0	FOUR WORKING TABLES	12/16/86	AA 01 M R 120	120	850.00	850.00				00000
#F40028	BIRHF.4563									
0	DEVILBISS SPRAY-GUN	12/16/86	AA 01 M R 120	120	425.00	425.00				00000
#F40029	BIRHF.4563									
0	GAROCO MANUEL SANDBLAST	12/16/86	AA 01 M R 120	120	1,275.00	1,275.00				00000
#F40031	BIRHF.4563									
0	HIGH INTENSITY VIEWER	12/16/86	AA 01 M R 120	120	4,245.00	4,245.00				00000
#F40033	BIRHF.4563									
0	THERMATOOL FINNING MA	12/16/86	AA 01 M R 120	120	122,188.11	122,188.11				00000
#F40036	BIRHF.4563									
0	AUSTIN WESTERN HYDRAUL	12/16/86	AA 01 M R 120	120	4,245.00	4,245.00				00000
#F40038	BIRHF.4563									
0	CLARK FORKLIFT	12/16/86	AA 01 M R 120	120	10,195.00	10,195.00				00000
#F40039	BIRMT.4563									
0	FIN SURGE (PROJECT #600	6/16/88	AA 01 M R 120	120	11,042.00	11,042.00				00000
#F40040	BIRHF.4563									
0	BUNDLING RACK	8/16/88	AA 01 M R 120	120	2,611.00	2,611.00				00000
#F40041	BIRFN.4563									
0	POWERWELD (PROJECT #60	11/16/88	AA 01 M R 120	120	2,520.00	2,520.00				00000
#F40042	BIRHF.4563									
0	TWO TON CRANE	11/16/88	AA 01 M R 120	120	9,500.00	9,500.00				00000
#F40043	BIRMT.4563									
0	FIVE TON CRANE	11/16/88	AA 01 M R 120	120	10,350.00	10,350.00				00000
#F40044	BIRMT.4563									
0	LIFTING DEVICE #69002	8/16/90	AA 01 M R 120	120	1,295.06	1,090.94		204.12		00000
#F40045	BIRHF.4563									
0	ADDITIONS TO FIN CONVEY	11/16/91	AA 01 M R 120	120	10,537.31	8,435.39		2,101.92		00000
#F40046	BIRHF.4563									

Fintube Limited Partnership
Depreciation Schedule
by Accumulated Depreciation

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Bireghl Canada

As of Date 10/31/99

2,1740 .01

Parent / Unit Number	Description	Start Date	L T D M J C Mihs	D M Life	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	Net Book Value	Salvage Value	Rem Subledger Life
0	STRYCO FINSTRIP WELDER	1/16/91	AA 01	M R 120	5,850.00	4,682.89			1,167.11		00000
#F40047	BIRHF.4563										
0	Fin Machine #69006	5/16/91	AA 01	M R 120	287,613.00	220,792.14			66,820.86		00000
#F40048	BIRHF.4563										
0	ADDITION TO FIN MACHINE	5/16/91	AA 01	M R 120	10,348.00	7,943.94			2,404.06		00000
#F40049	BIRHF.4563										
0	STRYCO FINSTRIP WELDER	8/16/91	AA 01	M R 120	7,519.00	5,582.60			1,936.40		00000
#F40050	BIRHF.4563										
0	STRAP TENSIONER	8/16/91	AA 01	M R 120	4,123.00	3,061.40			1,061.60		00000
#F40051	BIRHF.4563										
0	FORKLIFT REBUILT	11/16/91	AA 01	M R 120	6,306.00	4,523.12			1,782.88		00000
#F40052	BIRMT.4563										
0	ADD TO NEW FIN MACH. (V	5/16/91	AA 01	M R 120	4,242.13	3,023.62			1,218.51		00000
#F40053	UBE)										
0	BIRHF.4563										
0	DISC BRAKE MACH #2	4/16/92	AA 01	M R 120	5,980.00	4,040.19			1,939.81		00000
#F40054	BIRHF.4563										
0	ADDITION TO DISC BRAKE	5/16/92	AA 01	M R 120	1,318.00	879.36			438.64		00000
#F40055	BIRHF.4563										
0	REBUILD 5 TON CRANE	5/16/92	AA 01	M R 120	8,080.00	5,392.31			2,687.69		00000
#F40056	BIRMT.4563										
0	TILT SHAFT SERRATOR	5/16/92	AA 01	M R 120	32,373.00	21,605.72			10,767.28		00000
#F40057	BIRHF.4563										
0	DUPLEX BENDER	12/16/92	AA 01	M R 120	111,126.00	67,649.74			43,476.26		00000
#F40058	BIRBN.4563										
0	THERMATOOL DR.	12/16/89	AA 01	M R 120	36,620.00	32,978.22			3,641.78		00000
#F45004	BIRHF.4563										
0	FIN MACHINE CONVEYOR	12/16/90	AA 01	M R 120	14,641.00	11,845.34			2,795.66		00000
#F45006	BIRHF.4563										
0	AUTOMATIC COUPLING	9/16/93	AA 01	M R 120	203,698.60	107,068.40			96,630.20		00000
#PF4059	BIRHF.4563										
0	TIME CLOCK (BECANCOUR)	2/16/93	AA 01	M R 120	800.00	406.96			393.04		00000
#PF4060	02										
0	BIRMT.4563										
0	BENDING DIES #6930	12/16/93	AA 01	M R 120	7,030.02	3,576.73			3,453.29		00000
#PF4061	BIRBN.4563										
0	PHOTO-ELECTRIC SENSOR	2/16/93	AA 01	M R 120	2,528.73	1,286.57			1,242.16		00000
#PF4062	BIRHF.4563										

Parent / Unit Number	Description	Start Date	L T D M I C M R 120	D M Life C Mths	Cost	Accumulated Depreciation	Depreciation Expense		Net Book Value	Salvage Value	Rem Life
							Year To Date	Current			
0	FORKLIFT	12/16/93	AA 01 M R 120		15,931.00	8,105.02			7,825.98		00000
#PF4063	BIRMT.4563										
0	AIR COMPRESSOR #6	4/16/94	AA 01 M R 120		20,225.84	9,453.48			10,772.36		00000
#PF4064	BIRHF.4563										
0	CERAMIC TANK CAPACITOR	8/16/96	AA 01 M R 120		17,657.08	3,976.43			13,680.65		00000
#PF4068	313										
0	BIRHF.4563										
#PF4069	FIN MACHINE #2 UPGRADE	10/16/97	AA 01 M R 120		131,355.50	16,446.39			114,909.11		00000
0	69312										
#PF4070	BIRHF.4563										
0	DUPLEX BENDER MANDRE	8/16/97	AA 01 M R 120		37,656.03	4,394.93			33,261.10		00000
#PF4070	#69314										
0	BIRBN.4563										
#PF4071	FIN MACHINE #1 UPGRADE	6/16/98	AA 01 M R 120		61,371.05	3,598.18			57,772.87		00001
0	1										
#PF4072	BIRHF.4563										
0	DIPPING TANK FOR FINNED	0/16/98	AA 01 M R 120		1,100.00	27.72			1,072.28		00001
#PF4072	#69316										
#PF4073	BIRHF.4563										
#PF4073	MODIFY FIN MACHINE #1	3/16/99	AA 01 M R 120		38,410.00				38,410.00		00001
#PF4074	BIRHF.4563										
#PF4074	LIFTING BEAM	3/16/99	AA 01 M R 120		8,360.00				8,360.00		00001
#PF4074	#6004										
#PF4075	BIRMT.4563										
#PF4075	5 TON HOIST REPLACEMENT	1/16/99	AA 01 M R 120		16,800.00				16,800.00		00001
#PF4075	#69318										
Accumulated Depreciation Total					1,346,216.46	797,188.84			549,027.62		

Parent / Unit Number	Description	Start Date	D LTD	M I	C Mths	Cost	Accumulated Depreciation	Depreciation Expense		As of Date Net Book Value	Salvage Value	Rem Subledger Life
								Year To Date	Current			
						1,762,040.78	1,048,689.45			713,351.33		
						1,762,040.78	1,048,689.45			713,351.33		
Company Total						\$ 1,762,040.78	\$ 1,048,689.45					
Grand Total						\$ 1,762,040.78	\$ 1,048,689.45					

* .65

1,145,326

681,647

G/L U.S. 1,145,326

751,937

\$ 70,290

DIFF.

108,138 CRNK

As of Date 11/30/99

Net Book Value

Salvage Value

Rem Life

Accumulated Depreciation

Depreciation Expense

Year To Date

Current

Parent / Unit Number

Description

Start Date

LT DM C Mihs

R 240

Cost

Accumulated Depreciation

Year To Date

Current

Net Book Value

Salvage Value

Rem Life

Parent / Unit Number	Description	Start Date	LT DM C Mihs	R	Cost	Accumulated Depreciation	Year To Date	Current	Net Book Value	Salvage Value	Rem Life
0	BUILDING	11/1/88	AA 01	R 240	313,550.00	178,540.20	13,840.78	13,840.78	135,009.80		00001
#E20001	BIRMT-4560										
0	STORAGE AREA	PROJECT 8/1/97	AA 01	R 120	5,000.00	1,073.25	468.41	468.41	3,926.75		00000
#PF2501	BIRMT-4560										
Accumulated Depreciation Total						179,613.45	14,309.19	14,309.19	138,936.55		

Firintube Limited Partnership
Depreciation Schedule
by Accumulated Depreciation

Parent / Unit Number	Description	Start Date	LI	DM	C	Mths	R	120	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	As of Date	Net Book Value	Salvage Value	Subledger	Rem Life	
0	SECURITY SYSTEM/BECANC	8/1/94	AA	01					8,319.40	4,439.38	760.52	760.52	11/30/99	3,880.02			00000	
#PF4065	69308																	
	BIRADM:5030								8,319.40	4,439.38	760.52	760.52		3,880.02				
	Accumulated Depreciation Total								8,319.40	4,439.38	760.52	760.52		3,880.02				

Parent / Unit Number	Description	Depreciation Expense Acct	Start Date	D M	Life	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	Rem Life	As of Date	Net Book Value	Salvage Value	Subledger	Rem Life
0	PARKING LOT		11/1/88	AA	01	3,000.00	3,000.00				11/30/99				00000
#F25001	BIRMT.4561														
0	FLAG POLES		7/1/91	AA	01	2,726.79	2,295.97	249.39	249.39	249.39		430.82			00000
#F25002	BIRMT.4561														
Accumulated Depreciation Total															
				AA		5,726.79	5,295.97	249.39	249.39	249.39		430.82			00000

Parent / Unit Number	Bireg'd Canada	Description	Depreciation Expense Acc'd	Start Date	D M Y	LT DM I C	Mths	Cost	Depreciation Expense		Salvage Value	Rem Life
									Year To Date	Current		
0		TWO REFRIGERATORS	200.00	12/16/86	AA 01	M R	60	200.00	200.00		00000	
#F30001		BIRADM.5031 .01									00000	
0		TWO ELECTRIC STOVES	200.00	12/16/86	AA 01	M R	60	200.00	200.00		00000	
#F30002		BIRADM.5031 .01									00000	
0		KITCHEN SET (TABLE AND	100.00	12/16/86	AA 01	M R	60	100.00	100.00		00000	
#F30003		BIRADM.5031 .01									00000	
0		EIGHT OFFICE DESKS	2,430.00	12/16/86	AA 01	M R	60	2,430.00	2,430.00		00000	
#F30004		BIRADM.5031 .01									00000	
0		THREE CALCULATORS	150.00	12/16/86	AA 01	M R	60	150.00	150.00		00000	
#F30005		BIRADM.5031 .01									00000	
0		FIVE FILING CABNETS	500.00	12/16/86	AA 01	M R	60	500.00	500.00		00000	
#F30006		BIRADM.5031 .01									00000	
0		TWO TYPEWRITERS	500.00	12/16/86	AA 01	M R	60	500.00	500.00		00000	
#F30007		BIRADM.5031 .01									00000	
0		NINETEEN ARMCHAIRS	475.00	12/16/86	AA 01	M R	60	475.00	475.00		00000	
#F30008		BIRADM.5031 .01									00000	
0		SEVEN SWIVEL CHAIRS	245.00	12/16/86	AA 01	M R	60	245.00	245.00		00000	
#F30009		BIRADM.5031 .01									00000	
0		BRINEL TESTER	100.00	12/16/86	AA 01	M R	60	100.00	100.00		00000	
#F30010		BIRADM.5031 .01									00000	
0		PUNCH CLOCK	250.00	12/16/86	AA 01	M R	60	250.00	250.00		00000	
#F30011		BIRADM.5031 .01									00000	
0		THREE AIRCONDITIONERS	500.00	12/16/86	AA 01	M R	60	500.00	500.00		00000	
#F30012		BIRADM.5031 .01									00000	
0		NATIONAL SAFE	200.00	12/16/86	AA 01	M R	60	200.00	200.00		00000	
#F30013		BIRADM.5031 .01									00000	
0		TWO BOOKCASES	200.00	12/16/86	AA 01	M R	60	200.00	200.00		00000	
#F30014		BIRADM.5031 .01									00000	
0		CONFERENCE TABLE	300.00	12/16/86	AA 01	M R	60	300.00	300.00		00000	
#F30015		BIRADM.5031 .01									00000	
0		EXECUTIVE CABINET	200.00	12/16/86	AA 01	M R	60	200.00	200.00		00000	
#F30016		BIRADM.5031 .01									00000	
0		THREE TYPING TABLES	150.00	12/16/86	AA 01	M R	60	150.00	150.00		00000	
#F30017		BIRADM.5031 .01									00000	
0		DICTAPHONE WITH PORTABLE	350.00	12/16/86	AA 01	M R	60	350.00	350.00		00000	
#F30018		DER									00000	
0		BIRADM.5031 .01									00000	
0		ELECTROLUX VACCUUM CBR	100.00	12/16/86	AA 01	M R	60	100.00	100.00		00000	

Parent / Unit Number	Description	Start Date	D M Life	Cost	Accumulated Depreciation	Year To Date	Current	As of Date Net Book Value	Salvage Value	Rem Life
#F30022	BIRADM.5031 .01			2,1731 .02						
0	TELECOPIER	12/16/88AA 01 M R	60	3,989.40	3,989.40					00000
#F30023	BIRADM.5031 .01									
0	PHOTOCOPIER	9/16/88AA 01 M R	60	5,444.55	5,444.55					00000
#F30026	BIRADM.5031 .01									
0	OFFICE RELOCATION	1/16/91AA 01 M R	60	7,510.00	7,510.00					00000
#F30027	BIRADM.5031 .01									
0	FAX MACHINE	9/16/91AA 01 M R	60	1,542.00	1,542.00					00000
#F30030	BIRADM.5031 .01									
0	CABINET	5/16/92AA 01 M R	60	358.42	358.42					00000
#F30031	BIRADM.5031 .01									
0	MONTREAL TELEPHONE SYSTEM/92AA 01 M R		60	1,900.00	1,900.00					00000
#F30033	BIRADM.5031 .01									
0	PHOTOCOPIER - MONTREAL2/16/93AA 01 M R		60	2,443.67	2,443.67					00000
#PF3034	301									
	BIRADM.5031 .01									
Accumulated Depreciation Total				AA	30,338.04					30,338.04

Parent / Unit Number	Description	Start Date	D M Life	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	As of Date	Net Book Value	Salvage Value	Rem Life
0	SALES COMPUTER UP-GRAB	5/96	AA 01 M R 60	2,760.00	2,081.00	514.26	514.26	11/30/99	679.00		00000
#PF3035	10										
	BIRADM.5031 .02		AA	2,760.00	2,081.00	514.26	514.26		679.00		
	Accumulated Depreciation Total										

Parent / Unit Number	Description	Start Date	L T D M I C Mths	D M Life	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	Net Book Value	As of Date	Salvage Value	Rem Life
0	COMPUTER	12/16/86	AA 01 M R	60	500.00	500.00						00000
#F30020	BIRADM:5031 .03											
0	COMPUTER (PROJECT #6009/16/87	AA 01 M R	60		3,956.42	3,956.42						00000
#F30024	BIRADM:5031 .03											
0	COMPUTER (PROJECT #6009/16/88	AA 01 M R	60		6,349.00	6,349.00						00000
#F30025	BIRADM:5031 .03											
0	COMPUTER	3/16/91	AA 01 M R	60	4,631.00	4,631.00						00000
#F30028	BIRADM:5031 .03											
0	LAPTOP COMPUTER	6/16/91	AA 01 M R	60	3,826.00	3,826.00						00000
#F30029	BIRADM:5031 .03											
0	MONTREAL OFFICE COMPUTER	11/16/92	AA 01 M R	60	3,658.00	3,658.00						00000
#F30032	BIRADM:5031 .03											
0	COMPUTER (PROJECT #6004/16/90	AA 01 M R	60		11,193.00	11,193.00						00000
#F45003	TREAL											
0	BIRADM:5031 .03											
#PF4066	PANASONIC LAP TOP COMPS/16/95	AA 01 M R	60		12,666.67	11,551.40	2,243.98	2,243.98	1,115.27			00000
	DELCO LTD)											
0	BIRADM:5031 .03											
#PF4067	EPSON 386 COMPUTER - BIR2/16/95	AA 01 M R	60		3,150.00	2,508.84	563.55	563.55	641.16			00000
	69309											
	BIRADM:5031 .03											
Accumulated Depreciation Total					50,130.09	48,373.66	2,807.53	2,807.53	1,756.43			

Parent / Unit Number	Description	Start Date	D M Y	LI DM I C	M R	Cost	Depreciation Expense		Accumulated Depreciation	Rem Life
							Year To Date	Current		
0	HYDRAULIC PRESS	12/16/86	AA 01	M R	120	1,700.00	1,700.00		1,700.00	00000
#F40002	BIRMT.4563									
0	SACIA MILLING MACHINE	12/16/86	AA 01	M R	120	2,550.00	2,550.00		2,550.00	00000
#F40003	BIRHF.4563									
0	BUEHLER METAL POLISHING	12/16/86	AA 01	M R	120	850.00	850.00		850.00	00000
#F40004	E									
0	BIRHF.4563									
#F40005	BAUSCHI.OMB MICROSCOP	12/16/86	AA 01	M R	120	425.00	425.00		425.00	00000
0	BIRHF.4563									
#F40006	BUEHLER MICRODUROMETE	12/16/86	AA 01	M R	120	425.00	425.00		425.00	00000
0	BIRHF.4563									
#F40007	FLAME CUTTER PANTOGRAPH	12/16/86	AA 01	M R	120	210.00	210.00		210.00	00000
0	BIRHF.4563									
#F40008	NELSON WELDING MACHINE	12/16/86	AA 01	M R	120	1,700.00	1,700.00		1,700.00	00000
0	BIRHF.4563									
#F40009	MILLER WELDING MACHINE	12/16/86	AA 01	M R	120	2,125.00	2,125.00		2,125.00	00000
0	BIRHF.4563									
#F40012	AIRCO WELDING MACHINE	12/16/86	AA 01	M R	120	1,700.00	1,700.00		1,700.00	00000
0	BIRHF.4563									
#F40013	AIRCO WELDING MACHINE	12/16/86	AA 01	M R	120	2,125.00	2,125.00		2,125.00	00000
0	BIRHF.4563									
#F40014	HOBART WELDING MACHINE	12/16/86	AA 01	M R	120	2,125.00	2,125.00		2,125.00	00000
0	BIRHF.4563									
#F40016	MILLER WELDING MACHINE	12/16/86	AA 01	M R	120	1,700.00	1,700.00		1,700.00	00000
0	BIRHF.4563									
#F40017	VICTOR CUTTING MACHINE	12/16/86	AA 01	M R	120	1,700.00	1,700.00		1,700.00	00000
0	BIRFN.4563									
#F40018	BEVELER CUTTING MACHINE	12/16/86	AA 01	M R	120	4,245.00	4,245.00		4,245.00	00000
0	BIRFN.4563									
#F40019	LIBBY LATHE	12/16/86	AA 01	M R	120	2,550.00	2,550.00		2,550.00	00000
0	BIRMT.4563									
#F40020	WESTERN LATHE	12/16/86	AA 01	M R	120	2,550.00	2,550.00		2,550.00	00000
0	BIRMT.4563									
#F40021	"CYLINDER MACHINE BEND	12/16/86	AA 01	M R	120	12,750.00	12,750.00		12,750.00	00000
0	BIRHF.4563									
#F40022	MEBA CIRCULAR SAW	12/16/86	AA 01	M R	120	1,700.00	1,700.00		1,700.00	00000
0	BIRHF.4563									

Parent / Unit Number	Description	Start Date	L I D M I C Mths	D M Life	Cost	Accumulated Depreciation	... Depreciation Expense ...		As of Date Net Book Value	Salvage Value	Rem Life
							Year To Date	Current			
0	ESSBECO RADIAL DRILL	12/16/86	AA 01 M R	120	2,550.00	2,550.00					00000
#F40023	BIRHF.4563										00000
0	SPRAGUE PRESSURE PUMPS	12/16/86	AA 01 M R	120	1,700.00	1,700.00					00000
#F40024	BIRHF.4563										00000
0	ATLAS 125CFM COMPRESSOR	12/16/86	AA 01 M R	120	2,125.00	2,125.00					00000
#F40025	BIRHF.4563										00000
0	ATLAS 125CFM COMPRESSOR	12/16/86	AA 01 M R	120	2,125.00	2,125.00					00000
#F40026	BIRHF.4563										00000
0	ATLAS 385CFM COMPRESSOR	12/16/86	AA 01 M R	120	4,245.00	4,245.00					00000
#F40027	BIRHF.4563										00000
0	FOUR WORKING TABLES	12/16/86	AA 01 M R	120	850.00	850.00					00000
#F40028	BIRHF.4563										00000
0	DEVILBISS SPRAY-GUN	12/16/86	AA 01 M R	120	425.00	425.00					00000
#F40029	BIRHF.4563										00000
0	GAROCO MANUEL SANDBLAST	12/16/86	AA 01 M R	120	1,275.00	1,275.00					00000
#F40031	BIRHF.4563										00000
0	HIGH INTENSITY VIEWER	12/16/86	AA 01 M R	120	4,245.00	4,245.00					00000
#F40033	BIRHF.4563										00000
0	THERMATOOL FINNING MACH	12/16/86	AA 01 M R	120	122,188.11	122,188.11					00000
#F40036	BIRHF.4563										00000
0	AUSTIN WESTERN HYDRAULI	12/16/86	AA 01 M R	120	4,245.00	4,245.00					00000
#F40038	BIRHF.4563										00000
0	CLARK FORKLIFT	12/16/86	AA 01 M R	120	10,195.00	10,195.00					00000
#F40039	BIRMT.4563										00000
0	FIN SURGE (PROJECT #600	8/16/88	AA 01 M R	120	11,042.00	11,042.00					00000
#F40040	BIRHF.4563										00000
0	BUNDLING RACK	8/16/88	AA 01 M R	120	2,611.00	2,611.00					00000
#F40041	BIRFN.4563										00000
0	POWERWELD (PROJECT #600	11/16/88	AA 01 M R	120	2,520.00	2,520.00					00000
#F40042	BIRHF.4563										00000
0	TWO TON CRANE	11/16/88	AA 01 M R	120	9,500.00	9,500.00					00000
#F40043	BIRMT.4563										00000
0	FIVE TON CRANE	11/16/88	AA 01 M R	120	10,350.00	10,350.00					00000
#F40044	BIRMT.4563										00000
0	LIFTING DEVICE #69002	8/16/90	AA 01 M R	120	1,295.06	1,295.06		115.16	88.96		00000
#F40045	BIRHF.4563										00000
0	ADDITIONS TO FIN CONVEY	1/16/91	AA 01 M R	120	10,537.31	9,377.73		942.34	1,159.58		00000
#F40046	BIRHF.4563										00000

Parent / Unit Number	Description	Start Date	L I D M C	D M Life	Cost	Depreciation Expense		Accumulated Depreciation	Net Book Value	Salvage Value	Rem Life
						Year To Date	Current				
0	STRYCO FINSTRIP WELDER	1/16/91	AA 01	M R 120	5,850.00	523.24	523.24	5,206.13	643.87		00000
#F-40047	BIRHF.4563										
0	Fin Machine #69006	5/16/91	AA 01	M R 120	287,613.00	25,801.34	25,801.34	246,593.48	41,019.52		00000
#F-40048	BIRHF.4563										
0	ADDITION TO FIN MACHINE	5/16/91	AA 01	M R 120	10,348.00	928.27	928.27	8,872.21	1,475.79		00000
#F-40049	BIRHF.4563										
0	STRYCO FINSTRIP WELDER	8/16/91	AA 01	M R 120	7,519.00	675.82	675.82	6,258.42	1,260.58		00000
#F-40050	BIRHF.4563										
0	STRAP TENSIONER	8/16/91	AA 01	M R 120	4,123.00	370.51	370.51	3,431.91	691.09		00000
#F-40051	BIRHF.4563										
0	FORKLIFT REBUILT	11/16/91	AA 01	M R 120	6,306.00	567.67	567.67	5,090.79	1,215.21		00000
#F-40052	BIRMT.4563										
0	ADD TO NEW FIN MACH. (V	5/16/91	AA 01	M R 120	4,242.13	470.50	470.50	3,494.12	748.01		00000
#F-40053	UBE)										
0	BIRHF.4563										
#F-40054	DISC BRAKE MACH #2	4/16/92	AA 01	M R 120	5,980.00	539.46	539.46	4,579.65	1,400.35		00000
0	BIRHF.4563										
#F-40055	ADDITION TO DISC BRAKE	5/16/92	AA 01	M R 120	1,318.00	119.01	119.01	988.37	319.63		00000
0	BIRHF.4563										
#F-40056	REBUILD 5 TON CRANE	5/16/92	AA 01	M R 120	8,080.00	729.23	729.23	6,121.54	1,958.46		00000
0	BIRMT.4563										
#F-40057	TILT SHAFT SERRATOR	5/16/92	AA 01	M R 120	32,373.00	2,921.42	2,921.42	24,527.14	7,845.86		00000
0	BIRHF.4563										
#F-40058	DUPLEX BENDER	12/16/92	AA 01	M R 120	111,126.00	10,049.18	10,049.18	77,698.92	33,427.08		00000
0	BIRBN.4563										
#F-45004	THERMATOOL DR.	12/16/89	AA 01	M R 120	36,620.00	3,485.26	3,485.26	36,463.48	156.52		00000
0	BIRHF.4563										
#F-45006	FIN MACHINE CONVEYOR	12/16/90	AA 01	M R 120	14,641.00	1,307.77	1,307.77	13,153.11	1,487.89		00000
0	BIRHF.4563										
#PF-4059	AUTOMATIC COUPLING	9/16/93	AA 01	M R 120	203,698.60	18,775.14	18,775.14	125,843.54	77,855.06		00000
0	BIRHF.4563										
#PF-4060	TIME CLOCK (BECANCOUR)	2/16/93	AA 01	M R 120	800.00	72.53	72.53	479.49	320.51		00000
0	BIRMT.4563										
#PF-4061	BENDING DIES #6930	12/16/93	AA 01	M R 120	7,030.02	637.24	637.24	4,213.97	2,816.05		00000
0	BIRBN.4563										
#PF-4062	PHOTO-ELECTRIC SENSOR	2/16/93	AA 01	M R 120	2,528.73	229.22	229.22	1,515.79	1,012.94		00000
0	BIRHF.4563										

Parent / Unit Number	Description	Start Date	D M Life	Cost	Accumulated Depreciation	Year To Date	Current	As of Date Net Book Value	Salvage Value	Rem Subledger Life
0	FORKLIFT	12/16/93	AA 01 M R 120	15,931.00	9,549.15	1,444.13	1,444.13	6,381.85		00000
#PF4063	BIRMT.4563									
0	AIR COMPRESSOR #6	4/16/94	AA 01 M R 120	20,225.84	11,316.75	1,863.27	1,863.27	8,909.09		00000
#PF4064	BIRHF.4563									
0	CERAMIC TANK CAPACITOR#16/96	AA 01 M R 120	17,657.08	5,582.52	1,606.09	1,606.09	12,074.56			00000
#PF4068	313									
0	BIRHF.4563									
#PF4069	FIN MACHINE #2 UPGRADE	10/16/97	AA 01 M R 120	131,355.50	28,402.66	11,956.27	11,956.27	102,952.84		00000
0	69312									
#PF4070	BIRHF.4563									
0	DUPLEX BENDER MANDRELL #16/97	AA 01 M R 120	37,656.03	7,822.64	3,427.71	3,427.71	29,833.39			00000
#PF4070	#69314									
0	BIRBN.4563									
#PF4071	FIN MACHINE #1 UPGRADE	6/16/98	AA 01 M R 120	61,371.05	9,186.40	5,588.22	5,588.22	52,184.65		00001
0	1									
#PF4072	BIRHF.4563									
0	DIPPING TANK FOR FINNED	10/16/98	AA 01 M R 120	1,100.00	127.90	100.18	100.18	972.10		00001
#PF4072	#69316									
#PF4073	BIRHF.4563									
#PF4073	MODIFY FIN MACHINE #1 #	3/16/99	AA 01 M R 120	38,410.00	2,734.56	2,734.56	2,734.56	35,675.44		00001
#PF4074	BIRHF.4563									
#PF4074	LIFTING BEAM	3/16/99	AA 01 M R 120	8,360.00	595.18	595.18	595.18	7,764.82		00001
#PF4074	#6004									
#PF4075	BIRMT.4563									
#PF4075	5 TON HOIST REPLACEMENT	11/16/99	AA 01 M R 120	16,800.00	349.62	349.62	349.62	16,450.38		00001
#PF4075	#69318									
Accumulated Depreciation Total				1,346,216.46	896,114.38	98,925.54	98,925.54	450,102.08		

Biraghi Canada

11/30/99

As of Date
Net Book Value
Salvage Value

Depreciation Expense
Year To Date
Current

Accumulated
Depreciation

Cost

D M Life
LT DM I C Mths

Start
Date

Description
Depreciation Expense Acct

Parent /
Unit Number

595,784.90
595,784.90

117,566.43
117,566.43

1,166,255.88
1,166,255.88

1,762,040.78
1,762,040.78

AA
AA

Company Total
Grand Total

Parent / Unit Number	Description	Depreciation Expense Acct	Start Date	LT DM I C Mths	D M Life	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense	Current	Net Book Value	Salvage Value	Rem Subledger
						1,762,040.78	1,166,255.88	117,566.43	117,566.43	117,566.43	595,784.90		
						1,762,040.78	1,166,255.88	117,566.43	117,566.43	117,566.43	595,784.90		

* .65
 758,065 THRU 11/30/99
 751,937.6 THRU 10/31/99

8 TILES TO 10/31/99 G/L.

Aletas Y Birios S.A. DE C.V.

1,1720 .01

Parent / Unit Number	Description	Start Date	D M Life	LI DM I C Mths	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	As of Date Net Book Value	10/31/99 Salvage Value	Rem Life
0	BUILDING	1/16/92	AA 01 M R 180		40,213.00	21,011.43	2,230.52	227.45	19,201.57		00000
#PF2001	AYBMT.4560										
0	Addition to Building	7/16/92	AA 01 M R 180		10,026.00	4,905.46	556.14	56.71	5,120.54		00000
#PF2002	AYBMT.4560										
0	BATHROOM ADDITION - VERZ/16/92	AA 01 M R 180			2,503.00	1,148.90	139.45	14.22	1,354.10		00000
#PF2003	AYBMT.4560										
Accumulated Depreciation Total						27,065.79	2,926.11	298.38	25,676.21		

Aletas Y Birlos S.A. DE C.V.

1,1733 .02

Parent / Unit Number	Description	Start Date	LT	DM	Life	Cost	Accumulated Depreciation	Year To Date	Current	As of Date Net Book Value	Salvage Value	Rem Life
#PF3001	Computer	6/16/92	AA	01	M R	60	4,828.00					00000
#PF3001	AYBADM.5031 .03						4,828.00					00000
#PF3002	Laptop Computer	7/16/92	AA	01	M R	60	2,098.00					00000
#PF3002	AYBADM.5031 .03						2,098.00					00000
#PF3003	Computer	4/16/93	AA	01	M R	60	1,006.00					00000
#PF3003	AYBADM.5031 .03						1,006.00					00000
#PF3004	Computer	2/15/96	AA	01	M R	60	1,827.66	304.02	31.00	457.04		00000
#PF3004	AYBADM.5031 .03						1,370.62					00000
#PF3005	NEW SWITCHBOARD & TELE	9/16/99	AA	01	M R	60	1,226.99	40.99	20.83	1,186.00		00000
#PF3005	AYB99/01						40.99					00000
#PF0014A	AYBADM.5031 .03						522.34	522.34	265.45	15,113.71		00000
#PF0014A	V W JETTA - AYB-04						15,636.05					00000
#PF0014A	AYBADM.5031 .03						26,622.70	867.35	317.28	16,756.75		00000
Accumulated Depreciation Total							AA					

Aletas Y Birlos S.A. DE C.V.

1.1740 .01

Parent / Unit Number	Description	Start Date	D M Life	Accumulated Depreciation	... Depreciation Expense ...		As of Date	Net Book Value	Salvage Value	Rem Life
					Year To Date	Current				
0	STUDDING MACHINES	1/16/92	AA 01 M R 84	202,707.00						00000
#PF0001	AYBMT.4563									
0	FINNING MACHINE H.F.	1/16/92	AA 01 M R 84	34,884.00						00000
#PF0003	AYBHF.4563									
0	COLD HEADER	1/16/92	AA 01 M R 84	28,285.00						00000
#PF0004	AYBMT.4563									
0	FURNACE	1/16/92	AA 01 M R 84	15,929.00						00000
#PF0005	AYBMT.4563									
0	SAND BLAST	1/16/92	AA 01 M R 84	2,577.00						00000
#PF0006	AYBMT.4563									
0	CRANE	1/16/92	AA 01 M R 84	13,118.00						00000
#PF0007	AYBMT.4563									
0	COMPRESSOR	1/16/92	AA 01 M R 84	3,514.00						00000
#PF0009	AYBMT.4563									
0	ELECTRIC SUBSTATION	1/16/92	AA 01 M R 84	10,986.00						00000
#PF0010	AYBMT.4563									
0	OTHER MISC EQUIPMENT	1/16/92	AA 01 M R 84	53,998.00						00000
#P1 0011	AYBMT.4563									
0	FORK LIFT	11/16/92	AA 01 M R 84	26,420.44		319.51	2,494.26	2,813.77		00000
#PF0012	AYBMT.4563									
0	MACHINERY	4/16/93	AA 01 M R 84	17,364.00		2,061.47	210.21	1,023.96		00000
#PF0013	AYBMT.4563									
Accumulated Depreciation Total				409,782.44		2,380.98	2,284.05	3,837.73		
Company Total				489,147.14		6,174.44	1,668.39	46,270.69		
Grand Total				489,147.14		6,174.44	1,668.39	46,270.69		

Parent / Unit Number	Description	Start Date	L I D M I C M R	D M Life	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	Net Book Value	As of Date	Salvage Value	Subledger	Rem Life		
0	SOUTHWEST STEEL BUILDING	10/16/97	AA 01 M R 240	240	584,952.00	70,926.21	24,450.62	2,493.34	514,025.79	10/31/99		00002			
#PF6326	KEPFB.4560														
0	PORT FACILITY IMPROVEMENT	2/16/97	AA 01 M R 240	240	14,402.00	2,127.46	564.94	57.61	12,274.54				00002		
#PF6331	9332														
0	PORT FACILITY IMPROVEMENT	4/16/98	AA 01 M R 240	240	33,975.00	3,918.25	1,358.50	138.53	30,056.75				00002		
#PF6332	9332														
0	S.W. BUILDING - SWBLDG	4/16/98	AA 01 M R 240	240	5,149.00	593.81	205.88	20.99	4,555.19				00002		
#PF6333	KEPFB.4560														
Accumulated Depreciation Total											AA	638,478.00	26,579.94	2,710.47	560,912.27

Kentube Engineered Products

7,1731 .02

Parent / Unit Number	Description Depreciation Expense Acct	Start Date	D LT	M DM	Life I C	Mths M R	Cost	Accumulated Depreciation	Depreciation Expense		As of Date Net Book Value	Salvage Value	Rem Life
									Year To Date	Current			
0	COPIER PROJ 89308	8/16/93	AA	01	M	R	60	15,585.00					00000
#F3605	KEPADM.5031 .01												00000
0	OFFICE FURNITURE PROJ 88/16/93	8/16/93	AA	01	M	R	60	5,072.00					00000
#F6302	KEPADM.5031 .01												00000
0	COPIER	8/16/94	AA	01	M	R	60	5,373.93	712.67	712.67	1,145.08		00000
#F6307	KEPADM.5031 .01												00000
0	SECRETARY ADDITION	5/16/93	AA	01	M	R	60	1,246.00					00000
#PF6309	KEPADM.5031 .01												00000
0	KEP FAX MACHINE	4/16/96	AA	01	M	R	60	2,901.79	68.66	68.66	1,145.08		00000
#PF6317	KEPADM.5031 .01												00000
0	ECONOMASTERS MOVE/PHONE	7/16/98	AA	01	M	R	60	6,735.38	360.51	360.51	14,501.62		00000
#PF6334	KEPADM.5031 .01												00000
0	PAGING SYSTEM - 89335	7/16/98	AA	01	M	R	60	825.16	52.40	52.40	2,261.84		00000
#PF6337	KEPADM.5031 .01												00000
Accumulated Depreciation Total								37,739.26	1,194.24	1,194.24	17,908.54		

Fintube Limited Partnership
Depreciation Schedule
by Accumulated Depreciation

Parent / Unit Number	Description	Depreciation Expense Acct	Start Date	L I D M I C M R	D M Life M R	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense		As of Date Net Book Value	Salvage Value	Subledger	Rem Life
									Current	2,805.96				
0	CAD SOFTWARE		8/16/89	AA 01	M R 36	42,670.00	42,670.00	2,805.96	2,805.96					00000
#F6261	KEPDR.5031 .02													00000
0	PURCHASING AUTOMATION		4/16/90	AA 01	M R 36	19,221.00	19,221.00							00000
#F6291	KEPADM.5031 .02													00000
0	DRAFTING FURN & COMPUT		1/16/93	AA 01	M R 36	8,792.00	8,792.00							00000
#F6303	89305													00000
0	KEPDR.5031 .02		7/16/95	AA 01	M R 36	8,175.00	8,175.00	2,441.44	2,441.44					00000
#F6308	AUTO CAD													00000
0	KEPDR.5031 .02													00000
0	CHESS MFG SYSTEM-P#8919		1/16/92	AA 01	M R 36	79,436.27	79,436.27							00000
#PF6307	KEPADM.5031 .02													00000
0	CMPTR. & SFTWR/NEW DRAM		1/16/97	AA 01	M R 36	4,635.25	3,996.06	1,286.85	1,286.85	639.19				00000
#PF6325	N 89327													00000
	KEPDR.5031 .02													00000
Accumulated Depreciation Total													5,378.63	639.19

Parent / Unit Number	Description	Start Date	D M Life	Cost	Accumulated Depreciation	... Depreciation Expense ...		As of Date	Salvage Value	Rem Life
						Year To Date	Current			
0	NEW COMPUTERS AND SOFTWARE	10/16/97	AA 01 M R 60	23,748.00	10,693.34	3,952.81	403.09	10/31/99	13,054.66	00000
#PF6328	9329									
	KEPADM:5031 .03									
0	COMPUTER FOR J. FOSTER	9/16/97	AA 01 M R 60	2,045.00	886.14	340.38	34.71	10/31/99	1,158.86	00000
#PF6329	KEPADM:5031 .03									
	Accumulated Depreciation Total		AA	25,793.00	11,579.48	4,293.19	437.80		14,213.52	

7.1733 .02

Kentube Engineered Products

Parent / Unit Number	Description	Start Date	LTDM	D	M	Life	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	As of Date Net Book Value	Salvage Value	Rem Life
0	HARD DISK/SALES & ENGR	7/16/89	AA	01	M	R	60	1,481.00	72.63	72.63			00000
#F6255	KEPSLS.5031 .03												
0	PC FOR WORD PROCESSING	12/16/89	AA	01	M	R	60	3,718.25	245.55	245.55			00000
#F6268	28												
0	LASER PRINTER	12/16/89	AA	01	M	R	60	2,420.00					00000
#F6287	KEPADM.5031 .03												
0	PERSONNEL COMPUTER	4/16/90	AA	01	M	R	60	4,205.00					00000
#F6290	KEPADM.5031 .03												
0	DP NETWORK	4/16/90	AA	01	M	R	60	13,370.00					00000
#F6292	KEPADM.5031 .03												
0	CAD STATION - COMPAQ386	16/90	AA	01	M	R	60	8,137.00					00000
#F6293	CO-PROCES												
0	ENGINEERING COMP. - EQU	16/90	AA	01	M	R	60	4,390.00					00000
#F6294	KEPDR.5031 .03												
0	ENGINEERING COMPUTER	12/16/90	AA	01	M	R	60	5,186.88	990.70	990.70			00000
#F6301	3												
0	SALES COMPUTER PROJ	8/99/16/93	AA	01	M	R	60	5,099.00					00000
#F6304	KEPSLS.5031 .03												
0	LASERJET PRINTER	8/16/94	AA	01	M	R	60	3,892.00	516.08	516.08			00000
#F6306	KEPADM.5031 .03												
0	3RD CAD STATION P#89101	8/16/91	AA	01	M	R	60	14,619.75					00000
#PF6302	KEPDR.5031 .03												
0	80386 COMPUTER P#89202	3/16/92	AA	01	M	R	60	1,909.32					00000
#PF6303	KEPADM.5031 .03												
0	COMPUTER PURCHASING	16/92	AA	01	M	R	60	1,832.65					00000
#PF6304	#89203												
0	DATA SOUTH XL 3000DD	8/16/92	AA	01	M	R	60	1,893.50					00000
#PF6305	89204												
0	COMPUTER 486-33 mhz	9/16/92	AA	01	M	R	60	3,927.24					00000
#PF6306	KEPADM.5031 .03												
0	PRINTER/PLOTTER	3/16/93	AA	01	M	R	60	3,708.00					00000
#PF6308	KEPDR.5031 .03												
0	H P 650C PLOTTER (1/2 T	5/16/94	AA	01	M	R	60	3,799.71	247.87	247.87			00000

7.1733 .02

Kentube Engineered Products

Parent / Unit Number	Description	Start Date	D M Life	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	As of Date Net Book Value	Salvage Value	Rem Subledger Life
#PF6310	486DX2166 COMPUTER DRAGE/16/94 AA 01 M R 60			2,463.00	2,463.00		160.46	160.46		00000
#PF6311	PT									
0	KEPDR.5031 .03									
#PF6312	COMPUTER FOR PRODUCT M/6/95 AA 01 M R 60			1,440.00	1,273.03		239.42	166.97		00000
0	KEPADM.5031 .03									
#PF6313	LASERJET PRINTER 6/16/95 AA 01 M R 60			1,565.00	1,383.54		260.20	181.46		00000
0	KEPADM.5031 .03									
#PF6314	JET DIRECT PRINTER 6/16/95 AA 01 M R 60			400.00	353.61		66.52	46.39		00000
0	KEPADM.5031 .03									
#PF6315	LAPTOP COMPUTER PROJ. 8/16/96 AA 01 M R 60			2,876.92	2,206.31		478.56	670.61		00000
0	KEPADM.5031 .03									
#PF6316	PERSONAL COMPUTER (MADM/6/96 AA 01 M R 60 ON)			2,180.99	1,600.95		362.83	580.04		00000
0	KEPADM.5031 .03									
#PF6318	SALES ENGINEER COMPUTER 6/96 AA 01 M R 60			1,950.05	1,398.28		324.44	551.77		00000
0	KEPSLS.5031 .03									
#PF6319	COMPUTER FOR KELI FRITZ/16/96 AA 01 M R 60			2,275.97	1,594.58		378.69	681.39		00000
0	KEPADM.5031 .03									
#PF6320	COMPUTER 89320 10/16/96 AA 01 M R 60			3,059.50	2,527.71		230.95	531.79		00000
0	KEPADM.5031 .03									
#PF6321	COMPUTER 89321 10/16/96 AA 01 M R 60			3,232.85	2,670.86		244.07	561.99		00000
0	KEPADM.5031 .03									
#PF6322	COMPUTER FOR SALES 8932/16/96 AA 01 M R 60			2,292.16	1,792.55		199.58	499.61		00000
0	KEPSLS.5031 .03									
#PF6323	COMPUTER FOR SALES 8932/16/96 AA 01 M R 60			2,292.15	1,792.55		199.56	499.60		00000
0	KEPSLS.5031 .03									
#PF6324	NEW LAPTOPS FOR HANSON/16/97 AA 01 M R 60			7,558.29	5,222.69		805.02	2,335.60		00000
0	89326									
#PF6335	COMPUTER LAPTOP - 893317/16/98 AA 01 M R 60			3,719.00	994.06		619.12	2,724.94		00000
0	KEPADM.5031 .03									
#PF6336	COMPUTER DARRICK SHOOK/16/98 AA 01 M R 60			3,546.00	947.82		590.32	2,598.18		00000
0	KEPADM.5031 .03									
Accumulated Depreciation Total					111,810.84	7,232.59	2,743.08	12,630.34		

Kentube Engineered Products

7,1740 .01

Parent / Unit Number	Description	Start Date	D M Life	LTDM I C Mths	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	Net Book Value	As of Date	Salvage Value	Rem Life
0	BOTTLE RACKS FOR FAB SH#16/97 AA 01 M R 120				283.00	283.00				10/31/99		00000
#F4336	KEPFB.4563											
0	HAIR PIN RACK FOR FAB	9/16/97	AA 01	M R 120	2,618.00	2,618.00						00000
#F4342	KEPFB.4563											
0	COILER DRUM	9/16/97	AA 01	M R 120	4,668.00	4,668.00						00000
#F5268	KEPFB.4563											
0	CIRCULAR COILER MODIFIC	9/16/97	AA 01	M R 120	3,200.00	3,200.00						00000
#F5726	ROJ.421											
0	KEPFB.4563											
#F5730	COILER DRUM AND MODIFIC	9/16/97	AA 01	M R 120	6,283.00	6,283.00						00000
0	ROJECT 481											
#F6015	KEPFB.4563											
0	CYLINDRICAL TOOLING PR	9/16/97	AA 01	M R 120	48,623.00	48,623.00						00000
0	9510											
#F6037	KEPFB.4563											
0	WELDING COIL POSITIONER	9/16/97	AA 01	M R 120	1,475.00	1,475.00						00000
#F6275	KEPFB.4563											
0	"CYLINDRICAL U" STRAP	11/16/89	AA 01	M R 120	1,342.47	1,242.50	11.35	88.62	99.97			00000
0	**10139**											
#PF6327	KEPFB.4563											
0	OVERHEAD CRANE - 80324	8/16/97	AA 01	M R 120	202,292.00	45,546.53	16,837.68	1,717.01	156,745.47			00000
0	KEPFB.4563											
#PF6330	KEPFB.4563											
0	ADVANCED CRANE - 19324	9/16/97	AA 01	M R 120	32,367.00	7,012.64	2,694.07	274.73	25,354.36			00000
#PF6338	KEPFB.4563											
0	MODIFY 10 TON CRANE	10/16/98	AA 01	M R 120	23,197.95	2,517.07	1,930.89	196.90	20,680.88			00001
#PF6339	KEPFB.4563											
0	UPGRADE 115V SERVICE	11/16/98	AA 01	M R 120	3,949.25	394.74	328.74	33.52	3,554.51			00001
Accumulated Depreciation Total					330,298.67	123,863.48	21,876.67	2,133.54	206,435.19			
Company Total					1,337,588.17	524,849.12	71,951.80	14,597.76	812,739.05			
Grand Total					1,337,588.17	524,849.12	71,951.80	14,597.76	812,739.05			

Finitube Limited Partnership
 Depreciation Schedule
 by Accumulated Depreciation

Parent / Unit Number	Description	Start Date	D M Life	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	As of Date	Net Book Value	Salvage Value	Subledger	Rem Life
#PF7064	XID PRIVACY WALL	5/16/92	AA 01 M R 180	2,781.00	1,795.51	109.42	11.16	10/31/99	985.49			00000
#PF7084	TEKXI.4560		AA	2,781.00	1,795.51	109.42	11.16		985.49			
Accumulated Depreciation Total												

Fintube Limited Partnership
 Depreciation Schedule
 by Accumulated Depreciation

Parent / Unit Number	Description	Start Date	D M Life	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	Net Book Value	Salvage Value	Subledger	Rem Life
0	BUILDING	9/16/89	AA 01 M R 240	627,933.00	313,535.98	26,608.22	2,713.35	314,397.02			00001
#F7050	TEKMT.4560										
0	OFFICE SPACE	11/16/90	AA 01 M R 240	21,824.00	9,825.93	907.77	92.57	11,998.07			00001
#F7901	TEKMT.4560										
0	BATHROOM REMODEL - #719/1693	AA 01 M R 240		6,895.84	1,041.74	352.20	35.92	5,854.10			00002
#PF4052	TEKMT.4560										
Accumulated Depreciation Total				AA	324,403.65	27,868.19	2,841.84	332,249.19			

Fintube Limited Partnership
 Depreciation Schedule
 by Accumulated Depreciation

Parent / Unit Number	Description	Start Date	D LT	M DM	Life I C	Mths M R	Cost	Accumulated Depreciation	Depreciation Expense		Year To Date	Current	As of Date Net Book Value	Salvage Value	Subledger	Rem Life
									6.1731 .02	7,215.00						
#PF7966	ICE MAKER	1/16/99	AA	01	M	R	60	1,201.18	1,201.18	122.49	122.49	6,013.82			00000	
#PF7966	TEKADM.5031 .01						7,215.00	1,201.18	1,201.18	122.49	122.49	6,013.82				
Accumulated Depreciation Total																

Parent / Unit Number	Description	Start Date	L T D M I C Mths	D M Life	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	Net Book Value	As of Date	Salvage Value	Subledger	Rem Life
0	CHES INPLEMENTATION 79/16/95	79/16/95	AA 01	M R 36	2,244.00	1,796.54	447.46	447.46	447.46	10/31/99			00000
#PF7916	TEKADM.5031 .02				9,500.00	5,705.15	3,784.85	3,784.85	3,794.85				00000
0	ENGINEERING SOFTWARE A#16/86	AA 01	M R 36										
#PF7927	TEKADM.5031 .02				11,744.00	7,501.69	4,242.31	4,242.31	4,242.31				
Accumulated Depreciation Total													AA

FinTube Limited Partnership
 Depreciation Schedule
 by Accumulated Depreciation

Parent / Unit Number	Description	Start Date	LT	DM	C	Mths	D	M	Life	Cost	Accumulated Depreciation	Depreciation Expense		Salvage Value	Rem Life
												AA	01		
0	INTEL COMPUTER SHOP - 7/7/16/98	AA	01	M	R	60				1,680.00	449.07	279.67	28.52	1,230.93	00000
#PF7956	TEKMT.4562														
#PF7943	COMPUTER & ACCESS FOR Q1/16/97	AA	01	M	R	60				2,217.00	1,146.44	368.99	37.63	1,070.56	00000
#PF7943	79336														
#PF7960	TEKFN.4562														
#PF7960	TEK ASSISTANT SCHEDULE 9/16/98	AA	01	M	R	60				569.00	125.08	96.39	9.83	443.92	00000
#PF7960	79352														
	TEKFR.4562														
	Accumulated Depreciation Total	AA								4,466.00	1,720.59	745.05	75.98	2,745.41	

Fintube Limited Partnership
 Depreciation Schedule
 by Accumulated Depreciation

TEKtube, LLC

6,1733 .02

Parent / Unit Number	Description	Start Date	L T D M J C Mths	D M Life	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	As of Date Net Book Value	Salvage Value	Rem Life
0	COMPUTER FOR TEK SECRET	11/16/92	AA.01	M R	2,009.00	1,407.19		601.81	601.81		00000
#PF4032	TEKADM.5031 .03										
0	COMPUTER - D CHILCOAT	2/15/93	AA.01	M R	2,910.00	1,722.32		1,187.68	1,187.68		00000
#PF4050	TEKADM.5031 .03										
0	SALES COMPUTER	1/16/95	AA.01	M R	1,920.00	1,855.98	319.04	32.53	64.02		00000
#PF7922	TEKADM.5031 .03										
0	OFFICE COPIER SHOP - 79	7/16/98	AA.01	M R	6,126.00	1,637.46	1,019.82	104.00	4,488.54		00000
#PF7957	TEKADM.5031 .01										
Accumulated Depreciation Total					12,965.00	6,622.95	1,338.86	1,852.96	6,342.05		

6,1740 .01

TEKtube, LLC

Parent / Unit Number	Description	Start Date	LT	DM	I	C	Mths	Cost	Accumulated Depreciation	Year To Date	Current	Subledger	Rem Life
0	Depreciation Expense Acct	Date	AA	01	01	M	R	120	32,689.91	3,072.90	313.36	4,306.09	00000
#F4001	ADDITION TO #7048 TEKMT.4563	1/16/91	AA	01	01	M	R	120	36,996.00				00000
0	QA LABORATORY - F4002 #7 TEKMT.4563	1/16/91	AA	01	01	M	R	120	7,430.27	688.45	70.21	964.73	00000
#F4002A	DX CHILLER TEKMT.4563	7/16/91	AA	01	01	M	R	120	26,304.89	2,620.87	267.26	5,233.11	00000
0	OUTLET DRIVE TEKTU.4563	4/16/91	AA	01	01	M	R	120	2,566.71	248.20	25.31	421.29	00000
#F4007	CRANE / 10-TON RELOCAT TEKMT.4563	9/16/89	AA	01	01	M	R	120	2,672.00		265.73	265.73	00000
0	GRATING STRUCTURE TEKMT.4563	9/16/89	AA	01	01	M	R	120	9,533.83		868.17	868.17	00000
#F7052	PLC TERMINAL TEKMT.4563	7/16/91	AA	01	01	M	R	120	6,929.49	776.03	79.13	1,549.51	00000
#PF4013	OFFICE MOVE TEKMT.4563	7/16/91	AA	01	01	M	R	120	2,607.90	292.03	29.78	583.10	00000
0	COMPUTER ADD. TO SALES TEKMT.4563	7/16/91	AA	01	01	M	R	120	452.86	50.65	5.16	101.14	00000
#PF4015	ADD TO PLC TERMINAL TEKMT.4563	7/16/91	AA	01	01	M	R	120	1,371.00	116.24	11.85	232.11	00000
#PF4020	INSTALL CHILLER TEKMT.4563	7/16/91	AA	01	01	M	R	120	1,861.00	157.60	16.07	314.69	00000
#PF4022	EXPANSION JOINT TEKMT.4563	5/16/92	AA	01	01	M	R	120	2,175.84	241.06	24.59	723.16	00000
0	SCAFFOLD KIT #79214 TEKMT.4563	12/16/92	AA	01	01	M	R	120	1,098.96	133.92	13.65	496.04	00000
#PF4047	ULTRASONIC STATION TEKMT.4563	9/16/94	AA	01	01	M	R	120	2,672.95	430.26	43.88	2,498.05	00000
#PF7913	REMODEL SHOP OFFICE TEKMT.4563	7/93/16/95	AA	01	01	M	R	120	4,283.14	737.18	75.17	4,575.86	00000
0	PRINTER FOR AL SCHNEIDER TEKMT.4563	2/16/96	AA	01	01	M	R	120	492.64	140.58	14.33	1,196.36	00000
#PF7937	INCREASE LENGTH CAPACIT 9321) TEKMT.4563	1/16/97	AA	01	01	M	R	120	13,655.84	4,395.67	448.24	39,156.16	00000
#PF7938	INCREASE OFFICE SPACE TEKMT.4563	4/16/97	AA	01	01	M	R	120	2,128.05	685.00	69.85	6,101.95	00000
0	CRANE SCALE - 79345 TEKMT.4563	8/16/97	AA	01	01	M	R	120	352.34	130.27	13.29	1,212.66	00000

Fintube Limited Partnership
 Depreciation Schedule
 by Accumulated Depreciation

6.1740 .01

TEktube, LLC

Parent / Unit Number	Description	Start Date	D M Life	LT DM I C Mths	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	Net Book Value	Salvage Value	Rem Life
#PF7946	TEKMT.4563										
0	De-ionized Water Skid	9/16/98	AA 01	M R 120	8,325.00	908.71	698.87	71.27	7,416.29		00001
#PF7962	TEKMT.4563										
#F4004	WELD MILL ROLLS - 2"	4/16/91	AA 01	M R 120	22,133.00	19,011.82	1,838.84	187.52	3,121.18		00000
#F4004	TEKFN.4563										
#F4005	SAW RELOCATION	1/16/91	AA 01	M R 120	15,110.00	13,351.23	1,255.09	127.99	1,758.77		00000
#F4005	TEKFN.4563										
#F4006	TUBE PRINTER	4/16/91	AA 01	M R 120	5,375.00	4,617.00	446.57	45.54	758.00		00000
#F4006	TEKFN.4563										
#F4008	STORAGE RACKS	7/16/91	AA 01	M R 120	4,950.00	4,128.48	411.43	41.95	821.52		00000
#F4008	TEKFN.4563										
#F4009	OIL SKIMMER	4/16/91	AA 01	M R 120	5,816.00	4,995.89	483.17	49.27	820.11		00000
#F4009	TEKTN.4563										
#F4010	STABLZ MILL STANDS	7/16/91	AA 01	M R 120	12,571.00	10,485.06	1,044.69	106.53	2,085.94		00000
#F4010	TEKTN.4563										
#F7003	LOOPCO LOOPER	9/16/89	AA 01	M R 120	34,753.00	31,817.82		2,935.18	2,935.18		00000
#F7003	TEKTN.4563										
#F7004	DC DRIVE	9/16/89	AA 01	M R 120	54,263.00	49,743.67		4,519.33	4,519.33		00000
#F7004	TEKTN.4563										
#F7005	YODER MILL	9/1/89	AA 01	R 120	412,219.00	377,701.22		34,517.78	34,517.78		00000
#F7005	TEKTN.4563										
#F7006	TOOLING	9/16/89	AA 01	M R 120	5,378.00	4,866.36		511.64	511.64		00000
#F7006	TEKTN.4563										
#F7007	OD SCARF	9/16/89	AA 01	M R 120	32,814.14	30,120.47		2,693.67	2,693.67		00000
#F7007	TEKTN.4563										
#F7009	WELD BOX	9/16/89	AA 01	M R 120	4,569.81	4,194.55		375.26	375.26		00000
#F7009	TEKTN.4563										
#F7010	WELDER VT 300	9/16/89	AA 01	M R 120	143,837.00	132,020.99		11,816.01	11,816.01		00000
#F7010	TEKTN.4563										
#F7011	ID SCARF	12/16/89	AA 01	M R 120	3,593.00	3,560.95		32.05	32.05		00000
#F7011	TEKTN.4563										
#F7013	EDDY TESTING	9/16/89	AA 01	M R 120	53,178.00	43,792.34		9,385.66	9,385.66		00000
#F7013	TEKFN.4563										
#F7014	KICKOFF TABLE	9/16/89	AA 01	M R 120	6,491.86	5,907.88		583.98	583.98		00000
#F7014	TEKFN.4563										
#F7016	DIGITAL LENGTH CON	9/16/89	AA 01	M R 120	44,516.00	40,616.98		3,899.02	3,899.02		00000
#F7016	TEKFN.4563										
#F7018	CONVEYOR	9/16/89	AA 01	M R 120	49,076.00	44,199.61		4,876.39	4,876.39		00000

Unit Number	Parent /	Description	Depreciation Expense Acct	Start Date	LT	DM	I	C	Mths	Cost	Accumulated Depreciation	Depreciation Expense		Salvage Value	Rem Life
												Year To Date	Current		
#F7018	TEKtube, LLC	TEKFN.4563								6,1740 .01					
#F7020		TUBE FEEDER		9/16/89	AA	01	M	R	120	3,341.00	3,009.25	331.75-	331.75	331.75	00000
#F7020		TEKFN.4563													
#F7021		CROSS OVER		9/16/89	AA	01	M	R	120	2,672.00	2,406.27	265.73-	265.73	265.73	00000
#F7021		TEKFN.4563													
#F7022		ANNEAL FEED TABLE		9/16/89	AA	01	M	R	120	6,207.00	6,207.00				00000
#F7022		TEKFR.4563													
#F7022		FIRST STAGE COOLING ZONE		12/16/89	AA	01	M	R	120	75,748.00	12,012.20	6,305.14	6,305.14	63,735.80	00001
#F7951		25													
#F7023		TEKFR.4563													
#F7023		ANNEAL FURNACE		9/16/89	AA	01	M	R	120	519,011.00	467,441.61	51,569.39-	51,569.39	51,569.39	00000
#F7023		TEKFR.4563													
#F7024		COOLING TOWER		9/16/89	AA	01	M	R	120	61,271.00	55,182.92	6,088.08-	6,088.08	6,088.08	00000
#F7024		TEKTU.4563													
#F7025		DX GENERATOR		9/16/89	AA	01	M	R	120	11,683.00	10,522.24	1,160.76-	1,160.76	1,160.76	00000
#F7025		TEKTU.4563													
#F7027		COOLING ZONE		9/16/89	AA	01	M	R	120	54,606.00	49,180.61	5,425.39-	5,425.39	5,425.39	00000
#F7027		TEKFR.4563													
#F7029		ANNEAL RUNOUT		9/16/89	AA	01	M	R	120	9,208.00	8,292.78	915.22-	915.22	915.22	00000
#F7029		TEKFR.4563													
#F7030		COOLING BED		9/16/89	AA	01	M	R	120	161.00	145.06	15.94-	15.94	15.94	00000
#F7030		TEKFR.4563													
#F7031		CONVEYORS		9/16/89	AA	01	M	R	120	18,222.00	16,411.36	1,810.64-	1,810.64	1,810.64	00000
#F7031		TEKFN.4563													
#F7032		CROSS OVER		9/16/89	AA	01	M	R	120	31,664.00	28,517.93	3,146.07-	3,146.07	3,146.07	00000
#F7032		TEKFN.4563													
#F7033		KICK OUT		9/16/89	AA	01	M	R	120	6,753.00	6,081.63	671.37-	671.37	671.37	00000
#F7033		TEKFN.4563													
#F7034		STRAIGHTNER		9/16/89	AA	01	M	R	120	83,207.00	76,188.95	7,018.05-	7,018.05	7,018.05	00000
#F7034		TEKFN.4563													
#F7035		MISC CONVEYORS		12/16/89	AA	01	M	R	120	248.00	245.81	2.22	2.22	2.19	00000
#F7035		TEKFN.4563													
#F7037		CROSSOVER		9/16/89	AA	01	M	R	120	3,386.00	3,049.65	336.35-	336.35	336.35	00000
#F7037		TEKFN.4563													
#F7038		CONVEYOR		9/16/89	AA	01	M	R	120	23,016.00	20,729.12	2,286.88-	2,286.88	2,286.88	00000
#F7038		TEKFN.4563													
#F7039		UT TESTING		12/16/89	AA	01	M	R	120	40,697.00	40,333.83	375.28	375.28	363.17	00000
#F7039		TEKFN.4563													

Fintube Limited Partnership
Depreciation Schedule
by Accumulated Depreciation

Parent / Unit Number	Description	Start Date	D LTDM	M J	Life C	Mths M R 120	Cost	Depreciation Expense		Rem Life	
								Year To Date	Current		
#F7040	KICKOUT	9/16/89	AA	01	M	R	120	3,341.00	331.75	331.75	00000
#F7040	TEKFN.4563							6,1740 .01			00000
#F7046	CRANE/20-TON, NEW BUILD	9/16/89	AA	01	M	R	120	87,598.00	7,736.97	7,736.97	00000
#F7046	TEKMT.4563										00000
#F7048	REFURBISH RED BARN	9/16/89	AA	01	M	R	120	4,600.00	631.37	631.37	00000
#F7048	TEKFN.4563										00000
#F7049	TESTING SYSTEM	9/16/89	AA	01	M	R	120	37,362.00	3,687.19	3,687.19	00000
#F7049	TEKFN.4563										00000
#F7053	UTILITIES	9/16/89	AA	01	M	R	180	609,909.00	3,382.29	192,571.26	00000
#F7053	TEKTU.4563										00000
#F7054	PROGRAM LOGIC CONTROL	9/16/89	AA	01	M	R	120	56,130.00	517.65	500.95	00000
#F7054	TEKTU.4563										00000
#F7057	OTHER EXP	12/16/89	AA	01	M	R	120	19,660.00	181.28	175.43	00000
#F7057	TEKTU.4563										00000
#F7058	TOOLS	9/16/89	AA	01	M	R	120	32,165.00	3,196.03	3,196.03	00000
#F7058	TEKFN.4563										00000
#F7059	MISC. EXPENDITURES	9/16/89	AA	01	M	R	120	145,490.00	14,455.84	14,455.84	00000
#F7059	TEKIU.4563										00000
#F7062	PAINTING	9/16/89	AA	01	M	R	120	11,881.86	975.71	975.71	00000
#F7062	TEKFN.4563										00000
#F7065	UNIVERSAL TEST	12/16/89	AA	01	M	R	120	47,773.00	440.60	426.38	00000
#F7065	TEKFN.4563										00000
#F7902	WELD TEST PRESS	11/16/90	AA	01	M	R	120	8,643.00	73.18	861.59	00000
#F7902	TEKTU.4563										00000
#F7904	COOLING WATER PUMPS	11/16/90	AA	01	M	R	120	5,158.00	43.68	514.27	00000
#F7904	TEKFR.4563										00000
#F7905	MILL TORQUE	11/16/90	AA	01	M	R	120	2,125.00	17.99	211.74	00000
#F7905	TEKTU.4563										00000
#F7906	WELDMILL ROLLS	11/16/90	AA	01	M	R	120	20,370.00	172.49	2,030.87	00000
#F7906	TEKTU.4563										00000
#F7907	STRIP POSITIONING MACHI	11/16/91	AA	01	M	R	120	10,822.00	91.67	1,259.65	00000
#F7907	TEKTU.4563										00000
#F7908	ADDITION TO #7003	11/16/91	AA	01	M	R	120	4,860.00	22.81	313.57	00000
#F7908	TEKTU.4563										00000
#F7909	WELD MONITOR	11/16/90	AA	01	M	R	120	42,500.00	359.88	4,237.17	00000
#F7909	TEKTU.4563										00000
#F7910	ALPHA SHEAR	11/16/91	AA	01	M	R	120	10,591.00	89.70	1,232.72	00000
#F7910	TEKTU.4563										00000

Finlube Limited Partnership
Depreciation Schedule
by Accumulated Depreciation

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TEKlube, LLC

Parent / Unit Number	Description	Depreciation Expense Acct	Start Date	LT	DM	Life	C	Mths	Cost	Accumulated Depreciation	... Depreciation Expense ...		As of Date	Salvage Value	Rem Life
											Year To Date	Current			
#F7911	I.D. SCARF		11/16/90	AA	01	M	R	120	3,909.00	3,519.31	324.56	33.09	10/31/99	389.69	00000
#F7912	ADDITION TO ASSET # F7		11/16/90	AA	01	M	R	120	1,516.00	1,364.97	125.79	12.83		151.03	00000
#PF4011	SURGE BUCKS		7/16/91	AA	01	M	R	120	21,037.00	17,192.94	1,925.20	196.32		3,844.06	00000
#PF4012	END WELD REMOVAL		7/16/91	AA	01	M	R	120	18,896.00	15,443.26	1,729.22	176.34		3,452.74	00000
#PF4016	VIDEO MAGNIFYING EQUIP		7/16/91	AA	01	M	R	120	4,270.00	3,489.98	390.66	39.84		780.02	00000
#PF4017	ALPHA SERVOVALVE		7/16/91	AA	01	M	R	120	2,358.00	1,927.21	215.75	22.00		430.79	00000
#PF4018	PROG.CONTROLLER ON AL		7/16/91	AA	01	M	R	120	3,614.00	2,953.38	330.86	33.74		660.62	00000
#PF4019	ADD TO END WELD REMOVAL		11/16/91	AA	01	M	R	120	995.00	826.63	84.32	8.60		168.37	00000
#PF4021	SPEED CONTROL		11/16/91	AA	01	M	R	120	2,645.00	2,102.05	226.11	23.06		542.95	00000
#PF4023	COOLING TOWERS		10/16/91	AA	01	M	R	120	23,515.00	18,886.05	2,013.17	205.30		4,628.95	00000
#PF4024	MATERIAL HANDLING		7/16/91	AA	01	M	R	120	2,958.00	2,457.30	250.76	25.57		500.70	00000
#PF4025	LAB EQUIPMENT		7/16/91	AA	01	M	R	120	4,455.00	3,701.30	377.47	38.49		753.70	00000
#PF4026	MILL COOLANT REFURBISH		11/16/91	AA	01	M	R	120	1,903.00	1,512.36	162.68	16.59		390.64	00000
#PF4027	SEMI CUTO COLD SAW		9/16/91	AA	01	M	R	120	12,399.00	10,063.49	1,061.28	108.22		2,335.51	00000
#PF4028	SHORT CUT LINE		1/16/92	AA	01	M	R	120	1,500.00	1,175.57	124.68	12.71		324.43	00000
#PF4029	MAIN COOLING PUMP		1/16/92	AA	01	M	R	120	6,389.00	5,006.80	531.21	54.17		1,382.20	00000
#PF4030	EDDY CURRENT INSPECTION		11/16/92	AA	01	M	R	120	2,217.00	1,737.42	184.32	18.80		479.58	00000
#PF4031	MONITOR FOR FURNACE		1/16/92	AA	01	M	R	120	2,527.00	1,980.31	210.10	21.42		546.69	00000

FinTube Limited Partnership
Depreciation Schedule
by Accumulated Depreciation

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As of Date 10/31/99

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Parent / Unit Number	Description	Start Date	L T D M I C Mths	D M Life	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	Net Book Value	Salvage Value	Rem Life
#PF4031	TEKFR.4563				21,700.00	16,102.71	1,804.43	184.01	5,597.29		00000
#PF4038	FURNACE HOOD/DUCT-WEST	6/16/92	AA 01	M R 120							
#PF4038	TEKFR.4563				2,574.00	1,910.10	214.02	21.82	663.90		00000
#PF4039	HYDRO TEST EQUIPMENT	6/16/92	AA 01	M R 120							
#PF4039	TEKFN.4563				8,860.00	6,574.63	736.75	75.13	2,285.37		00000
#PF4040	4-ROLL WELD BOX SPARES	6/16/92	AA 01	M R 120							
#PF4040	TEKTU.4563				9,912.00	7,355.18	824.26	84.06	2,556.82		00000
#PF4041	STRAIGHTENER RELOCATI	6/16/92	AA 01	M R 120							
#PF4041	TEKFN.4563				1,655.00	1,228.20	137.59	14.03	426.80		00000
#PF4042	ULTRASONIC THICKNESS	6/16/92	AA 01	M R 120							
#PF4042	TEKFN.4563				22,510.00	16,136.46	1,872.03	190.89	6,373.54		00000
#PF4044	HYDRAULIC ID SCARFING	9/16/92	AA 01	M R 120							
#PF4044	TEKTU.4563				19,872.00	14,245.58	1,652.59	168.52	5,626.42		00000
#PF4045	HYDRAULIC ID SCARFING	9/16/92	AA 01	M R 120							
#PF4045	TEKTU.4563				2,608.00	1,796.79	219.01	22.33	811.21		00000
#PF4046	RADIANT TUBE ASSEMBLY	6/16/92	AA 01	M R 120							
#PF4046	TEKFR.4563				15,537.00	10,486.85	1,292.30	131.79	5,050.15		00000
#PF4049	ULTRASONIC IESTER	7/22/15/93	AA 01	M R 120							
#PF4049	TEKFN.4563				8,800.00	8,800.00					00000
#PF4051	Marvel Band Saw from Te	5/16/93	AA 01	M R 120							
#PF4051	TEKFN.4563				3,779.00	2,248.21	325.43	33.19	1,530.79		00000
#PF4054	DIGITAL FIRING PACKAGE	10/16/93	AA 01	M R 120							
#PF4054	TEKTU.4563				3,219.00	1,915.00	277.22	28.27	1,304.00		00000
#PF4055	COOLANT FILTRATION P#	7/90/16/93	AA 01	M R 120							
#PF4055	TEKTU.4563				5,602.00	3,332.53	482.46	49.20	2,269.47		00000
#PF4056	EMERGENCY BACKUP POW	6/93	AA 01	M R 120							
#PF4056	TEKTU.4563				8,582.00	5,223.70	713.93	72.80	3,358.30		00000
#PF4057	SPLIT BREAKDOWN/DRIV	9/0/16/93	AA 01	M R 120							
#PF4057	TEKTU.4563				1,075.00	555.75	89.44	9.12	519.25		00000
#PF7914	IMPROVE FURNANCE LOAD	6/16/94	AA 01	M R 120							
#PF7914	TEKFR.4563				3,610.00	1,865.99	300.38	30.63	1,744.01		00000
#PF7915	UNANNEALED TUBE RACK	9/16/94	AA 01	M R 120							
#PF7915	TEKFR.4563				38,079.00	17,795.21	3,168.69	323.12	20,283.79		00000
#PF7917	ENTRY GUIDE EDGE SCAR	3/16/95	AA 01	M R 120							
#PF7917	79305				5,151.00	2,490.51	428.61	43.71	2,660.49		00000
#PF7919	TEKTU.4563										
#PF7919	START UP FOR TEK WARE	6/16/95	AA 01	M R 120							
#PF7919	14										

Parent / Unit Number	Description	Start Date	D M Life	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	As of Date Net Book Value	Salvage Value	Rem Life
#PF7920	WAREHOUSE @ PORT OF CMI	6/16/95	AA 01 M R 120	13,734.00	6,640.06	1,142.85	116.54	7,093.94		00000
#PF7920	BOSFN.4563									
#PF7921	HYDRAULIC PRESS	3/16/95	AA 01 M R 120	6,556.00	3,063.68	545.56	55.63	3,492.32		00000
#PF7921	TEKTU.4563									
#PF7923	22 1/2 TON C-HOOK	5/16/95	AA 01 M R 120	6,238.00	2,810.89	519.10	52.93	3,427.11		00000
#PF7923	TEKTU.4563									
#PF7924	*1 1/2 capability proje	9/16/95	AA 01 M R 120	76,623.00	31,945.51	6,376.51	650.24	44,677.49		00000
#PF7924	TEKTU.4563									
#PF7925	FURNACE EXHAUST AIR PRO	6/16/95	AA 01 M R 120	23,196.00	9,670.86	1,930.35	196.85	13,525.14		00000
#PF7925	TEKFR.4563									
#PF7926	RED BARN DOOR REPLAC	4/16/95	AA 01 M R 120	5,508.00	2,296.36	458.38	46.75	3,211.64		00000
#PF7926	TEKFN.4563									
#PF7928	EXPAND COOLING TOWER	6/16/96	AA 01 M R 120	21,695.00	7,238.34	1,805.60	184.13	14,456.66		00000
#PF7928	#79324									
#PF7929	METALLURGICAL MICROSC	6/16/96	AA 01 M R 120	9,477.00	3,161.86	788.74	80.43	6,315.14		00000
#PF7929	#79328									
#PF7930	BACKUP PUMP (PROJECT #	7/16/96	AA 01 M R 120	8,717.00	2,908.27	725.49	73.98	5,808.73		00000
#PF7930	TEKTU.4563									
#PF7935	IMPROVE VENTING AT FURN	6/16/96	AA 01 M R 120	7,311.00	2,261.42	615.01	62.71	5,049.58		00000
#PF7935	S									
#PF7936	BANDING/BUNDLING IMPRO	6/16/96	AA 01 M R 120	3,859.00	1,125.84	321.18	32.76	2,733.16		00000
#PF7936	TEKFN.4563									
#PF7939	ANNEALING FURNACE COMB	6/16/97	AA 01 M R 120	3,205.00	828.71	266.76	27.20	2,376.29		00000
#PF7939	79323									
#PF7940	START-UP TEKTUBE WAREH	6/16/97	AA 01 M R 120	2,448.00	632.97	203.75	20.77	1,815.03		00000
#PF7940	332									
#PF7942	METALLURGICAL CUT OFF	6/16/97	AA 01 M R 120	4,680.00	1,210.18	389.52	39.72	3,469.82		00000
#PF7942	BOSFN.4563									

TEKtube, LLC

6,1740 .01

Parent / Unit Number	Description	Start Date	D M Lf	Cost	Accumulated Depreciation	Year To Date	Current	As of Date Net Book Value	Salvage Value	Rem Subledger Life
#PF7920	WAREHOUSE @ PORT OF CAMB	16/95	AA 01 M R 120	13,734.00	6,640.06	1,142.85	116.54	7,093.94		00000
#PF7920	BOSFN.4563									
#PF7921	HYDRAULIC PRESS	3/16/95	AA 01 M R 120	6,556.00	3,063.68	545.56	55.63	3,492.32		00000
#PF7921	TEKTU.4563									
#PF7923	22 1/2 TON C-HOOK	5/16/95	AA 01 M R 120	6,238.00	2,810.89	519.10	52.93	3,427.11		00000
#PF7923	TEKTU.4563									
#PF7924	"1 1/2 capability proje	9/16/95	AA 01 M R 120	76,623.00	31,945.51	6,376.51	650.24	44,677.49		00000
#PF7924	TEKTU.4563									
#PF7925	FURNACE EXHAUST AIR PRQ	16/95	AA 01 M R 120	23,196.00	9,670.86	1,930.35	196.85	13,525.14		00000
#PF7925	TEKFR.4563									
#PF7926	RED BARN DOOR REPLACEM	6/95	AA 01 M R 120	5,508.00	2,296.36	458.38	46.75	3,211.64		00000
#PF7926	TEKFN.4563									
#PF7928	EXPAND COOLING TOWER (F	16/96	AA 01 M R 120	21,695.00	7,238.34	1,805.60	184.13	14,456.66		00000
#PF7928	# 79324									
#PF7929	METALLURGICAL MICROSCO	6/96	AA 01 M R 120	9,477.00	3,161.86	788.74	80.43	6,315.14		00000
#PF7929	# 79328									
#PF7930	BACKUP PUMP (PROJECT #7/	16/96	AA 01 M R 120	8,717.00	2,908.27	725.49	73.98	5,808.73		00000
#PF7930	TEKTU.4563									
#PF7935	IMPROVE VENTING AT FURN	16/96	AA 01 M R 120	7,311.00	2,261.42	615.01	62.71	5,049.58		00000
#PF7935	S									
#PF7936	BANDING/BUNDLING IMPRO	16/96	AA 01 M R 120	3,859.00	1,125.84	321.18	32.76	2,733.16		00000
#PF7936	TEKFN.4563									
#PF7939	ANNEALING FURNACE COMB	16/97	AA 01 M R 120	3,205.00	828.71	266.76	27.20	2,376.29		00000
#PF7939	79323									
#PF7940	START-UP TEKTube WAREHO	16/97	AA 01 M R 120	2,448.00	632.97	203.75	20.77	1,815.03		00000
#PF7940	332									
#PF7942	METALLURGICAL CUT OFF	16/97	AA 01 M R 120	4,680.00	1,210.18	389.52	39.72	3,469.82		00000
#PF7942	35									

Fintube Limited Partnership
Depreciation Schedule
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Parent / Unit Number	Description	Start Date	L T D M I C	D M Life	Mths	Cost	Accumulated Depreciation	Depreciation Expense		Net Book Value	Salvage Value	Rem Life
								Year To Date	Current			
#PF7947	UPGRADE EDGE ASSEMBLY/16/97 AA 01 M R 120	9/16/97	AA 01	M R	120	9,260.00	2,006.30	770.75	76.59	7,253.70		00000
#PF7947	TEKFN.4563											
#PF7947	TEKTU.4563											
#PF7950	HYDRO TEST - 79343	9/16/97	AA 01	M R	120	2,186.00	473.67	181.95	18.56	1,712.33		00000
#PF7950	TEKFN.4563											
#PF7952	IMPROVED BUTT WELDING 4/16/98 AA 01 M R 120	4/16/98	AA 01	M R	120	104,733.00	16,608.64	8,717.81	889.00	88,124.36		00001
#PF7952	TEKTU.4563											
#PF7953	MILL ENTRY STRIP FLATTE 4/16/98 AA 01 M R 120	4/16/98	AA 01	M R	120	48,618.00	7,709.88	4,046.88	412.67	40,908.12		00001
#PF7953	9338											
#PF7954	TEKTU.4563											
#PF7954	"1.25 TOOLING - 79348"	4/16/98	AA 01	M R	120	40,087.00	6,357.00	3,336.78	340.27	33,730.00		00001
#PF7955	TEKTU.4563											
#PF7955	"1.00 TOOLING - 79349"	4/16/98	AA 01	M R	120	47,870.00	7,591.27	3,984.62	406.33	40,278.73		00001
#PF7955	TEKTU.4563											
#PF7958	"1.00 TOOLING - 79349"	4/16/98	AA 01	M R	120	14,143.00	1,597.55	1,241.07	126.55	12,545.45		00001
#PF7958	TEKTU.4563											
#PF7959	"1 3/4 O.D. TOOLING - 7	8/16/98	AA 01	M R	120	20,697.00	2,274.54	1,752.87	178.74	18,422.46		00001
#PF7959	TEKTU.4563											
#PF7961	WELD MILL SPREADER BAR/9/16/98 AA 01 M R 120	9/16/98	AA 01	M R	120	3,145.00	343.29	264.02	26.93	2,801.71		00001
#PF7961	TEKTU.4563											
#PF7963	Finishing Floor Repavem	9/16/98	AA 01	M R	120	553,712.00	56,211.34	46,881.67	4,780.73	497,500.66		00001
#PF7963	9347											
#PF7964	TEKFN.4563											
#PF7964	Finishing Floor Repavem	11/16/98	AA 01	M R	120	50,894.00	4,704.15	4,271.90	435.63	46,189.85		00001
#PF7964	9347											
#FF6316	TEKFN.4563											
#FF6316	GE TRANSFORMER #4 TR FR/16/98AA 01 M R 120					4,862.70	4,269.69	54.84	5.59	593.01		00001
#FF6389	TEKXI.4563											
#FF6389	OSC TUBE CONVERSION TR/1/16/98AA 01 M R 120					21,810.21	14,497.45	676.32	68.96	7,312.76		00001
#FF6389	KFP #3											
#FF6389	TEKXI.4563											
#FF638A	OSC TUBE TR FROM KFP #3/1/16/98AA 01 M R 120					2,196.42	1,512.98	63.21	6.45	683.44		00001
#FF638A	TEKXI.4563											
#FF6391	SCR CONTROLLER TR FROM/16/98AA 01 M R 120					10,717.35	7,124.08	332.33	33.89	3,593.27		00001
#FF6391	TEKXI.4563											
#FF6392	PLATE TRANSFORMER TR #/16/98AA 01 M R 120					11,335.04	7,534.71	351.48	35.85	3,800.33		00001
#FF6392	#3											
#FF6392	TEKXI.4563											

Fintube Limited Partnership
Depreciation Schedule
by Accumulated Depreciation

Parent / Unit Number	Description	Start Date	LT DM I C Mths	D M Life	Cost	Accumulated Depreciation	Depreciation Expense		Net Book Value	Salvage Value	Rem Life
							Year To Date	Current			
#FF6404	OSC TUBE CONVERSION TR #1/16/98 AA 01 M R 120	1/16/98	AA 01	M R 120	21,305.70	13,344.60	736.29	75.09	7,961.10		00001
#FF6404	KFP #4										
	TEKXI.4563										
#FF6405	PLATE TRANSFORMER TR #R/16/98 AA 01 M R 120	1/16/98	AA 01	M R 120	11,412.00	7,147.69	394.39	40.22	4,264.31		00001
#FF6405	#4										
	TEKXI.4563										
#FF6407	COOLING TR FROM KFP #4 11/16/98 AA 01 M R 120	11/16/98	AA 01	M R 120	5,689.80	3,479.41	204.43	20.85	2,210.39		00001
#FF6407	TEKXI.4563										
#FF6408	OSC TUBE CONC-ADDITION 1/16/98 AA 01 M R 120	1/16/98	AA 01	M R 120	2,293.20	1,402.33	82.39	8.40	890.87		00001
#FF6408	KFP #4										
	TEKXI.4563										
#FF6409	FWS COOLING TR FROM KFP #4 1/16/98 AA 01 M R 120	1/16/98	AA 01	M R 120	6,895.80	4,217.05	247.75	25.27	2,678.75		00001
#FF6409	TEKXI.4563										
#PF4048	XID ROLLING MILL #79119 2/15/93 AA 01 M R 120	2/15/93	AA 01	M R 120	138,433.50	93,436.48	11,514.40	1,174.18	44,997.02		00000
#PF4048	FIRE DAMAGE										
	TEKXI.4563										
#PF7931	X-ID ROLLING MILL -10% F 7/16/96 AA 01 M R 120	7/16/96	AA 01	M R 120	286,605.00	95,622.24	23,853.24	2,432.42	190,982.76		00000
#PF7931	DAMAGED										
	TEKXI.4563										
#PF7932	X-ID PROD. READY (XID-01)- 7/16/96 AA 01 M R 120	7/16/96	AA 01	M R 120	37,223.10	12,419.07	3,097.96	315.91	24,804.03		00000
#PF7932	FIRE DAMAGED										
	TEKXI.4563										
#PF7933	HYDRAULIC SCREWDOWN (XID-02) 7/16/96 AA 01 M R 120	7/16/96	AA 01	M R 120	30,083.00	10,036.85	2,503.71	255.31	20,046.15		00000
#PF7933	(XID-02)										
	TEKXI.4563										
#PF7944	XID ENTRY/EXIT GUIDE-79 8/16/97 AA 01 M R 120	8/16/97	AA 01	M R 120	6,820.00	1,535.49	567.67	57.89	5,284.51		00000
#PF7944	TEKXI.4563										
#PF7945	XID ARBOR SHAFT MODIFICR/16/97 AA 01 M R 120	1/16/97	AA 01	M R 120	13,866.00	3,122.01	1,154.12	117.69	10,743.99		00000
#PF7945	79342										
	TEKXI.4563										
#PF7948	NEW SPEED REDUCER FOR 316/97 AA 01 M R 120	1/16/97	AA 01	M R 120	7,006.00	1,517.87	583.15	59.47	5,488.13		00000
#PF7948	79340										
	TEKXI.4563										
#PF7949	WARM FORMING -(XID-04)- 9/16/97 AA 01 M R 120	9/16/97	AA 01	M R 120	176,235.30	38,183.04	14,668.96	1,495.85	138,052.26		00000
#PF7949	FIRE DAMAGED										
	TEKXI.4563										
#PF7965	FINISHING FLOOR REPAVEM/16/99 AA 01 M R 120	1/16/99	AA 01	M R 120	62,207.00	5,178.24	5,178.24	528.05	57,028.76		00001
#PF7965	79347										

Fintube Limited Partnership
Depreciation Schedule
by Accumulated Depreciation

Parent / Unit Number	Description	Start Date	LT	DM	Life	Cost	Accumulated Depreciation	Depreciation Expense		Rem Subledger Life	
								Year To Date	Current		
	TEKFN.4563					6,1740 .01					
#F7001	SHER PREP-TRANSFERRED	16/89	AA	01	M R	120	147,359.00	132,717.21	14,641.79	14,641.79	00000
#F7001	TEKXI.4563										
#F7002	END WELDER-TRANSFERRED	16/89	AA	01	M R	120	99,063.00	89,220.33	9,842.67	9,842.67	00000
#F7002	TEKXI.4563										
#PF4033	HIGH PRESSURE PORTABLE	16/92	AA	01	M R	120	2,145.00	1,681.06	178.31	463.94	00000
#PF4033	TEKMT.4563										
#PF4034	4-ROLL WELD BOX	5/16/92	AA	01	M R	120	59,099.00	44,356.84	4,914.06	14,742.16	00000
#PF4034	TEKTU.4563										
#PF4035	FURNACE SMOKE EXHAUST	16/89	AA	01	M R	120	23,910.00	17,945.55	1,988.15	5,964.45	00000
#PF4035	TEKFR.4563										
#PF4036	SPARE HYDRAULIC PUMP	5/16/92	AA	01	M R	120	1,203.00	903.06	99.98	299.94	00000
#PF4036	TEKMT.4563										
#PF4037	SUPPLEMENTAL SMOKE HO	16/92	AA	01	M R	120	8,894.00	6,675.42	739.53	2,218.58	00000
#PF4037	TEKFR.4563										
#FS647A	JOY AIR COMPRESSOR-TRAN	16/84	AA	01	M R	120	8,456.00	8,456.00			00000
#FS647A	FROM KFP										
	TEKXI.4563										
	Accumulated Depreciation Total		AA				5,818,261.79	3,702,707.80	289,076.76	185,761.36	2,115,553.99
	Company Total		AA				6,514,085.63	4,045,953.37	320,339.46	188,605.16	2,468,132.26
	Grand Total		AA				6,514,085.63	4,045,953.37	320,339.46	188,605.16	2,468,132.26

4,265,774
219,807

12/3/99

NOTE: COPY OF THIS REPORT GIVEN TO DILLY AUDISIT.
THIS PROUDLY WHEN FULLY DEPRECIATED ASSETS
HAS COME UP BEFORE AND HE IS GOING TO FORM CLOSURE NOT
REBUILT / CALL JDE. COULD BE BECAUSE

DONE IN F.I. MODEL FOR 1999. G/L IN ACCURATE.
(RECONCILED) IN SEPT.

Fintube Limited Partnership
Depreciation Schedule
by Accumulated Depreciation

Parent / Unit Number	Description	Start Date	LT DM	Mths C	D M	Life R	Cost	Accumulated Depreciation	Depreciation Expense . . .		As of Date Net Book Value	Salvage Value	Subledger Life	Rem Life
									Year To Date	Current				
0	SOFTWARE UPGRADE FRM 9416/97	AA 01				36	2,663.00	1,923.68	739.32	75.39	739.32		000000	
#PF9050	OWPMT.4562	AA					2,663.00	1,923.68	739.32	75.39	739.32			
Accumulated Depreciation Total														

Fintube Limited Partnership
 Depreciation Schedule
 by Accumulated Depreciation

Parent / Unit Number	Description	Start Date	LT	DM	I	C	Mths	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	As of Date	Net Book Value	Salvage Value	Subledger	Rem Life
0	COMPUTER FOR FRM PROD	08/96	AA	01	M	R	60	2,379.98	1,971.80	185.20	18.88	10/31/99	408.18			00000
#PF9040	RM-15)															
	OWPMT.4562							2,379.98	1,971.80	527.14	18.88		408.18			
	Accumulated Depreciation Total															

Oscillate Wound Products
 Finlube Limited Partnership
 Depreciation Schedule
 by Accumulated Depreciation

Parent / Unit Number	Description	Start Date	D M Life	LTDM J C Mths	Cost	Depreciation Expense		As of Date	Net Book Value	Salvage Value	Rem Life
						Year To Date	Current				
0	FENN WIRE FLATTENING M18/16/94 AA 01 M R 120				953,317.60	86,406.64	8,811.25	10/31/99	492,858.73		00000
#PF9016	ASSET				8,1740 .01						
0	OWPRO.4563										
#PF9018	ANNEALING FURNACES-FIRB/16/94 AA 01 M R 120				448,795.80	40,804.28	4,160.99		232,745.34		00000
0	OWPAN.4563										
#PF9019	NISSAN 8000 FORKLIFT	8/16/94 AA 01 M R 120			9,498.00	801.92	81.78		4,574.08		00000
0	OWPMT.4563										
#PF9023	2 DEREELERS AND 1 MINI-	3/16/95 AA 01 M R 120			24,909.00	2,072.76	211.37		13,268.37		00000
0	OWPMT.4563										
#PF9024	ADDITIONAL MINI-SURGE F	3/16/95 AA 01 M R 120			4,400.00	366.15	37.34		2,343.84		00000
0	ILERS										
0	OWPMT.4563										
#PF9025	2 UNCOILERS TO BE USED	5/16/95 AA 01 M R 120			18,335.00	1,525.76	155.59		10,073.04		00000
0	OWPMT.4563										
#PF9026	UNCOILER TO BE USED AT	6/16/95 AA 01 M R 120			14,374.00	1,211.50	123.55		8,121.80		00000
0	OWPMT.4563										
#PF9029	USED HARDNESS TESTER	8/16/95 AA 01 M R 120			2,785.00	234.64	23.93		1,643.99		00000
0	OWPMT.4563										
#PF9033	UNCOILERS(2) FOR FRMTU	3/16/96 AA 01 M R 120			72,317.00	6,018.50	613.73		45,772.30		00000
0	D(FRM-08)										
0	OWPMT.4563										
#PF9044	FRM ROD COIL UPENDER	6/16/97 AA 01 M R 120			11,518.00	958.67	97.76		8,441.95		00000
0	OWPRO.4563										
#PF9047	UNCOILER	4/16/97 AA 01 M R 120			37,456.00	3,117.55	317.91		27,770.80		00000
0	OWPMT.4563										
#PF9052	AIR KNIFE SYSTEM-FIRE A	12/16/97 AA 01 M R 120			10,189.80	848.16	86.49		8,236.12		00000
0	OWPRO.4563										
#PF9062	ROUNDING ROLL CASSETTE	11/16/98 AA 01 M R 120			19,588.00	1,644.25	167.67		16,950.94		00001
0	OWPMT.4563										
#PF9070	WEIGHT SCALES(FLOOR T	11/16/98 AA 01 M R 120			4,387.00	368.36	37.56		3,945.32		00001
0	OWPMT.4563										
#PF9072	LOADING TABLES FOR CO	10/16/98 AA 01 M R 120			5,261.00	441.75	45.05		4,731.33		00001
#PF9017	OWPAN.4563										
#PF9017	UNCOILER/BURR WELDER	11/16/94 AA 01 M R 120			55,342.00	5,030.86	513.02		28,695.75		00000
#PF9021	OWPRO.4563										
#PF9021	BRIDGE CRANE/ADDITIONA	10/16/94 AA 01 M R 120			52,089.40	4,334.29	441.98		25,592.27		00000
#PF9021	FOR MILL										
0	OWPRO.4563										

Finlube Limited Partnership
Depreciation Schedule
by Accumulated Depreciation

As of Date 10/31/99

8,1740 .01

Oscillate Wound Products

Parent / Unit Number	Description	Start Date	L T D M I C	D M Life	Cost	Accumulated Depreciation	Year To Date	Current	Rem	Subledger	Life
#PF9022	FINAL PAYMENT ON ROLLING/16/95 AA 01 M R 120				40,000.00	18,693.00	3,328.54	339.43	21,307.00		00000
#PF9022	FIRE ASSET										
	OWPRO.4563										
#PF9030	SETTLEMENT WITH FENN	12/16/95 AA 01 M R 120			32,059.00	12,334.97	2,698.73	275.30	19,724.03		00000
#PF9030	OWPRO.4563										
#PF9031	MILL COSTS FROM SCR	12/16/95 AA 01 M R 120			58,382.00	22,463.05	4,916.42	501.35	35,918.95		00000
#PF9031	OWPRO.4563										
#PF9032	3RD BELL FURNACE(PROJE@/16/98 AA 01 M R 120				27,637.00	10,144.48	2,300.06	234.55	17,492.52		00000
#PF9032	5)										
	OWPAN.4563										
#PF9035	CAPITALIZE SPARE ARBOR	5/16/96 AA 01 M R 120			6,370.00	2,183.79	536.29	54.69	4,186.21		00000
#PF9035	OWPRO.4563										
#PF9036	STOOL COOLER FOR BELL	9/16/96 AA 01 M R 120			37,081.00	11,470.10	3,119.28	318.09	25,610.90		00000
#PF9036	FRM.06)										
	OWPAN.4563										
#PF9037	SPARE BELL HOUSING(FRM@/16/96 AA 01 M R 120				13,745.00	4,251.69	1,156.24	117.91	9,493.31		00000
#PF9037	OWPAN.4563										
#PF9039	CAPABILITY ENHANCEMENT@/16/96 AA 01 M R 120				64,201.97	19,859.41	5,400.70	550.73	44,342.56		00000
#PF9039	(FRM-13)										
	OWPRO.4563										
#PF9041	CAPABILITY ENHANCEMENT@/16/96 AA 01 M R 120				20,309.00	5,942.35	1,708.04	174.17	14,366.65		00000
#PF9041	(FRM-13)										
	OWPRO.4563										
#PF9048	ROLL TOOLING	9/16/97 AA 01 M R 120			9,090.00	1,969.40	756.61	77.15	7,120.60		00000
#PF9048	OWPRO.4563										
#PF9060	STOOL COOLER UPGRADE@/16/98 AA 01 M R 120				71,609.00	10,231.25	6,013.16	613.19	61,377.75		00001
#PF9060	OWPAN.4563										
#PF9061	FURNACE CONTROL AUTOM@/16/98 AA 01 M R 120				34,068.00	4,867.49	2,860.77	291.73	29,200.51		00001
#PF9061	OWPAN.4563										
#PF9063	DESCALER	6/16/98 AA 01 M R 120			100,102.00	13,476.41	8,402.74	856.86	86,625.59		00001
#PF9063	OWPRO.4563										
#PF9064	ROUNDING CASSETTE ROL@/16/98 AA 01 M R 120				8,729.00	1,175.18	732.73	74.72	7,553.82		00001
#PF9064	OWPRO.4563										
#PF9068	LOADING TABLES FOR FRM@/16/98 AA 01 M R 120				98,673.00	11,511.69	8,213.59	837.57	87,161.31		00001
#PF9068	OWPAN.4563										
#PF9071	FRM WINDER HOLD DOWN/10/16/98 AA 01 M R 120				3,657.00	368.18	307.06	31.31	3,288.82		00001
#PF9071	OWPRO.4563										
#PF9500	POWER STAIGHTENER	2/15/99 AA 01 M R 120			82,236.00	6,147.43	6,147.43	698.06	76,088.57		00001

Parent / Unit Number	Description	Start Date	D M Life	LT DM I C Mths	Cost	Accumulated Depreciation	Depreciation Expense		Net Book Value	Salvage Value	Rem Life
							Year To Date	Current			
Oscillate Wound Products											
#PF9500	OWPRO,4563				8,1740 .01						
#PF9501	MILL SPARES	2/15/99	AA 01 M R	120	61,157.00	4,571.70	4,571.70	519.13	56,585.30		00001
#PF9501	OWPRO,4563										
#PF9502	CARBIDE ROLLS	2/15/99	AA 01 M R	120	13,500.00	1,009.17	1,009.17	114.59	12,490.83		00001
#PF9502	OWPRO,4563										
#PF9503	HARDNESS TESTER	2/15/99	AA 01 M R	120	10,500.00	784.91	784.91	89.13	9,715.09		00001
#PF9503	OWPRO,4563										
#PF9505	PORTABLE HYDRAULIC SHEAR (FRM-33)	2/15/99	AA 01 M R	120	3,598.00	210.84	210.84	30.55	3,387.16		00001
#PF9505	OWPMT,4563										
#PF9504	SPARE SMT HEAD ASSEMBLY	2/15/99	AA 01 M R	120	8,125.00	476.11	476.11	68.97	7,648.89		00001
#PF9504	OWPMT,4563										
Accumulated Depreciation Total						972,939.23	222,230.15	22,796.15	1,576,452.34		
Company Total						2,549,391.57	222,230.15	22,796.15	1,576,452.34		
Grand Total						2,554,434.55	223,496.61	22,890.42	1,577,599.84		
Grand Total						2,554,434.55	223,496.61	22,890.42	1,577,599.84		

Steel Coil Services	Parent / Unit Number	Description	Start Date	D M Life	LT DM I C Mths	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	As of Date Net Book Value	Salvage Value	Rem Life
	0	BUILDING	11/16/88	AA 01	M R 240	784,600.00	252,051.59	49,238.07	5,021.01	10/31/99	532,548.41	00001
	#PF0002	SCSMT.4560					190,208.62	32,201.53	3,283.72		573,907.38	00002
	0	BUILDING EXPANSION	9/16/94	AA 01	M R 240	764,116.00	442,260.21	81,439.60	8,304.73		1,106,455.79	
	#PF0025	SCSMT.4560		AA		1,548,716.00						
		Accumulated Depreciation Total										

Fintube Limited Partnership
 Depreciation Schedule
 by Accumulated Depreciation

Parent / Unit Number	Description	Start Date	D M Life	Cost	Accumulated Depreciation	Depreciation Expense		As of Date	Net Book Value	Salvage Value	Rem Life
						Year To Date	Current				
0	OFFICE EXTENSION(SCS-2310/16/98 AA 01 M R 180			61,825.00	4,139.52	3,450.69	351.88	10/31/99	57,685.48		00002
#PF9073	SCSADM.5030										
0	OFFICE EXPANSION-PLANT(0/16/98 AA 01 M R 180			55,630.00	3,724.72	3,104.92	316.62		51,905.28		00002
#PF9074	SCSADM.5030										
0	RAIL SPUR	11/16/93 AA 01 M R 180		30,000.00	12,003.90	1,664.38	169.72		17,996.10		00001
#PF0013	SCSMT.4561										
0	SPRINKLER SYSTEM	11/16/93 AA 01 M R 180		2,500.00	1,000.54	138.68	14.14		1,499.46		00001
#PF0017	SCSMT.4561										
0	RAIL SPUR EXTENSION	9/16/94 AA 01 M R 180		44,000.00	13,990.24	2,540.51	259.07		30,009.76		00001
#PF0031	SCSMT.4561										
Accumulated Depreciation Total				193,955.00	34,858.92	10,899.18	1,111.43		159,096.08		

Steel Coil Services

Parent / Unit Number	Description	Start Date	LT	DM	I	C	Mths	Cost	Accumulated Depreciation	Year To Date	Current	As of Date Net Book Value	Salvage Value	Rem Life
0	PHONE SYSTEM	12/16/97	AA	01	M	R	60	11,432.00	4,383.56	1,902.96	194.06	7,048.44		00000
#PF9058	SCSADM.5031 .01													
0	FURNITURE & FIXTURES	11/16/93	AA	01	M	R	60	8,000.00	8,000.00					00000
#PF0003	SCSADM.5031 .01													
0	TAPPAN MICROWAVE	11/16/93	AA	01	M	R	60	250.00	250.00					00000
#PF0010	SCSADM.5031 .01													
0	PHONE SYSTEM	11/16/93	AA	01	M	R	60	2,000.00	2,000.00					00000
#PF0012	SCSADM.5031 .01													
0	REFRIGERATOR	11/16/93	AA	01	M	R	60	400.00	400.00					00000
#PF0014	SCSADM.5031 .01													
0	RICOH FAX	11/16/93	AA	01	M	R	60	700.00	700.00					00000
#PF0015	SCSADM.5031 .01													
0	IBM TYPEWRITERS 2	11/16/93	AA	01	M	R	60	500.00	500.00					00000
#PF0020	SCSADM.5031 .01													
0	XEROX COPIER	4/16/94	AA	01	M	R	60	5,396.33	5,396.33	263.23				00000
#PF0021	SCSADM.5031 .01													
0	OFFICE CARPET	5/16/95	AA	01	M	R	60	2,490.00	2,243.59	413.87	42.21	246.41		00000
#PF0032	SCSADM.5031 .01													
#PF9075	CONFERENCE ROOM FURNITURE	05/09	AA	01	M	R	60	5,020.70	750.63	750.63	85.24	4,270.07		00000
#PF9075	SCSADM.5031 .01													
#PF0023	XEROX FAX MACHINE	9/16/94	AA	01	M	R	60	1,495.00	1,470.21	173.49		24.79		00000
#PF0023	SCSADM.5031 .01													
#PF0037	FILE SERVER	12/16/96	AA	01	M	R	60	4,686.00	3,664.60	408.02	41.61	1,021.40		00000
#PF0037	SCSADM.5031 .01													
#PF9076	FURNITURE FOR PLANT MAIN	16/99	AA	01	M	R	60	3,898.71	392.86	392.86	66.19	3,505.85		00000
#PF9076	OFFICE #SCS-28													
#PF9076	SCSADM.5031 .01													
#PF9077SCS	OFFICE FURNITURE FOR FF	09	AA	01	M	R	60	2,441.12	81.55	81.55	41.44	2,359.57		00000
#PF9077SCS	OFFICE													
#PF9077SCS	SCS-30													
#PF9077SCS	SCSADM.5031 .01													
Accumulated Depreciation Total									30,233.33	4,386.61	470.75	18,476.53		

Fintube Limited Partnership
 Depreciation Schedule
 by Accumulated Depreciation

Steel Coil Services	Parent / Unit Number	Description	Depreciation Expense Acct	Start Date	L T D M I C	D M Life	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	Net Book Value	Salvage Value	Rem Life
	0	STEELPLAN PURCHASE/IMP	IMP	02/16/97	AA 01	M R 36	182,826.00	116,820.08	50,799.52	5,180.24	66,005.92		00000
	#PF9057	ON											
	0	MORE STEELPLAN PURCHASE	IMP	01/16/98	AA 01	M R 36	6,426.00	3,397.84	1,784.04	181.93	3,028.16		00000
	#PF9059	ENTATION											
		SCSADM.5031 .02											
		SCSADM.5031 .02											
		Accumulated Depreciation Total				AA	189,252.00	120,999.84	57,301.28	5,362.17	68,252.16		

FinTube Limited Partnership
 Depreciation Schedule
 by Accumulated Depreciation

Steel Coil Services Parent / Unit Number	Description Depreciation Expense Acct	Start Date	D L	M T	Life Mths	Cost	Accumulated Depreciation	... Depreciation Expense ...		Rem Life				
								Year To Date	Current					
0	SCS COMPUTERS	4/16/97	AA	01	M	R	60	4,479.00	3,094.88	477.07	48.65	1,384.12	00000	
#PF9046	SCSADM.5031 .03													
0	COMPUTER	11/16/93	AA	01	M	R	60	2,000.00	2,000.00					
#PF0005	SCSADM.5031 .03													
Accumulated Depreciation Total								6,479.00	5,094.88	477.07	48.65	1,384.12	00000	

FinTube Limited Partnership
Depreciation Schedule
by Accumulated Depreciation

9.1740 .01

Steel Coil Services

As of Date 10/31/99

Parent / Unit Number	Description	Start Date	D M Life	Cost	Accumulated Depreciation	Year To Date	Current	Net Book Value	Salvage Value	Rem Life
0	TENSION ROLLS FOR TEK10/16/98AA.01	10/16/98	AA.01 M R 120	19,133.00	2,074.90	1,592.65	162.41	17,058.10		00001
#PF0038	#SCS-24									
	SCSMT.4563									
0	KNIVES FOR TEK MATERIAL 2/15/97 AA.01	2/15/97	AA.01 M R 120	6,514.00	1,789.59	542.17	55.28	4,724.41		00000
#PF9042	SCSMT.4563									
0	"72 COIL HOOK"	12/16/97	AA.01 M R 120	4,878.00	935.25	406.03	41.41	3,942.75		00000
#PF9054	SCSMT.4563									
0	3M TENSION ROLLS- WHIRU 2/16/97 AA.01	2/16/97	AA.01 M R 120	22,188.00	4,254.14	1,846.85	188.33	17,933.86		00000
#PF9056	SCSMT.4563									
0	SLITTING KNIVES FOR TEK 6/16/98 AA.01	6/16/98	AA.01 M R 120	10,556.00	2,559.16	775.70	79.10	7,996.84		00001
#PF9066	TERIAL									
	SCSMT.4563									
0	RADIO REMOTE CONTROL 6/16/98 AA.01	6/16/98	AA.01 M R 120	9,264.00	1,247.18	777.64	79.30	8,016.82		00001
#PF9067	S									
	SCSMT.4563									
0	100HP DRIVE	4/16/90	AA.01 M R 120	5,978.00	5,731.71	495.85	50.57	246.29		00000
#F9001	SCSMT.4563									
0	YORDER SLITTING MACHINE 6/16/90 AA.01	6/16/90	AA.01 M R 120	56,538.89	56,538.89					00000
#F9005	COA									
	SCSMT.4563									
0	AIR COMPRESSOR	9/16/85	AA.01 M R 120	4,000.00	4,000.00	3,266.87				00000
#PF0001	SCSMT.4563									
0	FORK TRUCK	11/16/93	AA.01 M R 120	15,000.00	9,002.82	1,247.87	127.25	5,997.18		00000
#PF0006	SCSMT.4563									
0	FORK TRUCK	11/16/93	AA.01 M R 120	8,000.00	4,801.52	665.53	67.87	3,198.48		00000
#PF0007	SCSMT.4563									
0	SLITTER KNIVES	11/16/93	AA.01 M R 120	7,000.00	4,201.13	582.38	59.39	2,798.87		00000
#PF0008	SCSMT.4563									
0	MASTER COIL GRAB	11/16/93	AA.01 M R 120	700.00	420.21	58.22	5.94	279.79		00000
#PF0009	SCSMT.4563									
0	SLITTING MACHINE	11/16/93	AA.01 M R 120	100,000.00	60,018.14	8,319.30	848.36	39,981.86		00000
#PF0016	SCSMT.4563									
0	TOLEDO SCALE	11/16/93	AA.01 M R 120	1,000.00	600.10	83.21	8.49	399.90		00000
#PF0018	SCSMT.4563									
0	PAPER WINDER	9/16/94	AA.01 M R 120	4,313.00	2,231.43	358.53	36.56	2,081.57		00000
#PF0024	SCSMT.4563									
0	25 TON CRANE	9/16/94	AA.01 M R 120	100,000.00	47,990.80	8,957.96	913.48	52,009.20		00000
#PF0026	SCSMT.4563									

Steel Coil Services

Parent / Unit Number	Description	Start Date	D M Life	LT DM I C Mths	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	Net Book Value	Salvage Value	Rem Life
0	10 TON CRANE	9/16/94	AA 01 M R 120		48,000.00	23,035.52	4,299.83	438.47	24,964.48		00000
#PF0027	SCSMT.4563										
0	BANDING UPGRADE	9/16/94	AA 01 M R 120		20,000.00	9,598.32	1,791.57	182.70	10,401.68		00000
#PF0028	SCSMT.4563										
0	COIL CAR	9/16/94	AA 01 M R 120		25,000.00	11,997.79	2,239.48	228.37	13,002.21		00000
#PF0029	SCSMT.4563										
0	HANDLING EQUIPMENT	9/16/94	AA 01 M R 120		20,000.00	9,598.32	1,791.57	182.70	10,401.68		00000
#PF0030	SCSMT.4563										
0	INSTALL 25 HP AIR COMPR	5/16/95	AA 01 M R 120		2,628.85	1,184.70	218.74	22.30	1,444.15		00000
#PF0033	SCSMT.4563										
0	WIRING OF PAPER WINDER	5/16/95	AA 01 M R 120		3,808.66	1,716.24	316.94	32.32	2,092.42		00000
#PF0034	SCSMT.4563										
12000842	CHICAGO SLITTER KNIVES-12/16/97	AA 01 M R 120			9,088.00	1,742.49	756.45	77.14	7,345.51		00000
#PF9055	L										
12000842	CHICAGO SLITTER PAPER	07/16/98	AA 01 M R 120		6,206.00	835.50	520.94	53.12	5,370.50		00001
#P1-9065	SCSMT.4563										
12000842	CHICAGO SLIT HR	9/16/96	AA 01 M R 120		2,056,765.62	608,483.38	176,393.42	17,987.59	1,448,282.24		00000
#PF0035	SCSMT.4563										
12000842	PACKAGE LINE FOR CHICAGO	12/16/96	AA 01 M R 120		47,870.00	13,071.70	4,089.17	416.99	34,798.30		00000
#PF0036	ER										
#PF9015	SCSMT.4563										
#PF9015	Loopco/Braner Slitter	12/16/92	AA 01 M R 120		329,969.00	227,321.67	27,712.97	2,826.01	102,647.33		00000
#PF9015	SCSMT.4563										
#PF9015	RELOCATE LOOPCO & BANISH	16/95	AA 01 M R 120		197,033.00	82,146.58	16,396.94	1,672.06	114,886.42		00000
#PF9028	SCSMT.4563										
#PF9015	MOVE LOOPCO TO SCS	4/16/94	AA 01 M R 120		49,360.00	27,583.19	4,106.80	418.79	21,776.81		00000
#PF0022	SCSMT.4563										
#PF9077	OVERHEAD CRANE REPAIR	8/16/99	AA 01 M R 120		56,565.27	2,369.79	2,369.79	480.15	54,195.48		00001
#PF9077	SCSMT.4563										
Accumulated Depreciation Total					3,247,357.29	1,202,455.78	275,514.45	27,742.45	2,044,901.51		

Steel Coil Services
 Parent / Description
 Unit Number Depreciation Expense Acct Start Date L T D M C Mths D M Life Accumulated Depreciation Year To Date Depreciation Expense . . . Current Salvage Value Net Book Value As of Date 10/31/99 Rem Life 00000

Unit Number	Depreciation Expense Acct	Start Date	L	T	D	M	C	Mths	D	M	Life	Accumulated Depreciation	Year To Date	Depreciation Expense . . . Current	Salvage Value	Net Book Value	As of Date	Rem Life
0	CHEVY TRUCK	11/16/93	AA	01	01	M	R	60				15,000.00	430,018.19	43,040.18	3,398,566.19	3,398,566.19	10/31/99	00000
#PF0004	SCSMT 4564											15,000.00	430,018.19	43,040.18	3,398,566.19	3,398,566.19		
	Accumulated Depreciation Total											15,000.00	430,018.19	43,040.18	3,398,566.19	3,398,566.19		
	Company Total											1,850,902.96	430,018.19	43,040.18	3,398,566.19	3,398,566.19		
	Grand Total											1,850,902.96	430,018.19	43,040.18	3,398,566.19	3,398,566.19		

6/L 1,850,934
 <16,936>

BATCH # 23861

9.1732.02

20,202.82

9.1740.01

3,266.34

SCSADM.5031.02

16,937.48

TO ADJUST 6/L TO F.A. SUBLEDGER AS OF 10/31/99.

Fintube Limited Partnership
Depreciation Schedule
by Accumulated Depreciation

11,1740 .01

Parent / Unit Number	Description	Start Date	LT	DM	I	C	Mths	D	M	R	Life	As of Date		Rem Life
												Net Book Value	Salvage Value	
#PF7015	FINITUBE TEST FACILITY	9/16/93	AA	01	M	R	120						93,479.14	00000
#PF7015	FIFMT.4563												2,069.91	00000
#PF7015	DUCT WORK FOR TEST FACI	1/16/94	AA	01	M	R	120						9,730.13	00000
#PF7016	FIFMT.4563												198.18	00000
#PF7015	TEST BUNDLES	1/16/95	AA	01	M	R	120						16,054.68	00000
#PF7017	FIFMT.4563												263.75	00000
#PF7015	RESEARCH EQUIPMENT	1/16/95	AA	01	M	R	120						6,053.99	00000
#PF7018	FIFMT.4563												99.45	00000
#PF7015	FTF AIR NOZZLE	3/16/97	AA	01	M	R	120						11,948.67	00000
#PF7019	FIFMT.4563												138.37	00000
Accumulated Depreciation Total													137,266.61	
Company Total													137,266.61	
Grand Total													137,266.61	

Finube Limited Partnership
Depreciation Schedule
by Accumulated Depreciation

Corporate Parent / Unit Number	Description	Start Date	LT Date	DM C	Mths M R	Cost	Accumulated Depreciation	Depreciation Expense		Net Book Value	Salvage Value	Rem Life
								Year To Date	Current			
0	MONKS BENCH	9/16/97	AA 01	M R	60	1,340.90	1,340.90					00000
#1	CORADM.5031 .01											00000
0	ORIENTAL SCREEN	9/16/97	AA 01	M R	60	477.00	477.00					00000
#2	CORADM.5031 .01											00000
0	CARVED HEX TABLE	9/16/97	AA 01	M R	60	583.00	583.00					00000
#3	CORADM.5031 .01											00000
0	HALL TREE	9/16/97	AA 01	M R	60	1,086.50	1,086.50					00000
#4	CORADM.5031 .01											00000
0	VENICE PRINT	9/16/97	AA 01	M R	60	259.70	259.70					00000
#5	CORADM.5031 .01											00000
0	MIRROR ON STAND	9/16/97	AA 01	M R	60	153.70	153.70					00000
#6	CORADM.5031 .01											00000
0	WALL MIRROR	9/16/97	AA 01	M R	60	312.70	312.70					00000
#7	CORADM.5031 .01											00000
0	OFFICE EXPANSION-1993	6/16/93	AA 01	M R	60	20,134.00	20,134.00					00000
#102	CORADM.5031 .01											00000
0	XEROX COPIER - J RYAN'S	6/16/93	AA 01	M R	60	3,004.00	3,004.00					00000
#104	CORADM.5031 .01											00000
0	MOVING COSTS-KENSINGTON	6/16/93	AA 01	M R	60	7,225.00	3,495.81	3,729.19		3,729.19		00000
#105	CORADM.5031 .01											00000
0	WHITE LIGHTNING SC	6/16/96	AA 01	M R	60	3,108.00	2,124.73	52.74		983.27		00000
#112	CORADM.5031 .01											00000
0	ACCOUNTING FURNITURE	6/16/96	AA 01	M R	60	7,113.00	4,862.77	1,183.52		2,250.23		00000
#113	CORADM.5031 .01											00000
0	AIR COMPRESSOR FROM E	6/16/96	AA 01	M R	60	16,551.36	10,380.22	3,245.73		6,171.14		00000
#115	CORADM.5031 .01											00000
0	XEROX TELECOPIER 7010	5/16/87	AA 01	M R	60	2,704.06	2,704.06					00000
#12	CORADM.5031 .01											00000
0	KENSINGTON COPIER	3/16/97	AA 01	M R	60	17,296.00	9,237.89	2,878.57		8,058.11		00000
#123	CORADM.5031 .01											00000
0	ENGINEERS MOVE TO PORT	9/16/97	AA 01	M R	60	8,696.00	6,358.01	92.45		2,537.99		00000
#127	CORADM.5031 .01											00000
0	WORKSTATION PANELS	9/16/97	AA 01	M R	60	46,030.00	26,274.40	5,802.61		19,755.60		00000
#131	CORADM.5031 .01											00000
0	PHONES	9/16/97	AA 01	M R	60	8,812.00	5,029.94	113.27		3,782.06		00000
#133	CORADM.5031 .01											00000
0	FIBER OPTIC INSTALLATIO	9/16/97	AA 01	M R	60	27,467.00	15,678.41	3,462.54		11,788.59		00000
#135	CORADM.5031 .01											00000

Corporate Parent / Unit Number	Description	Start Date	LT DM	D M	C Mths	Accumulated Depreciation	Depreciation Expense		As of Date Net Book Value	Salvage Value	Rem Life
							Year To Date	Current			
0	ROSE & POPPY CARVED SHELF	10/16/88	AA	01	M R	572.45	572.45				00000
#24	CORADM.5031 .01										00000
0	MARBLE TOP ANTIQUE CARW	10/16/88	AA	01	M R	3,193.95	3,193.95				00000
#25	CABINET										00000
0	CORADM.5031 .01										00000
#26	AUSTRIAN ANTIQUE CLOCK	10/16/88	AA	01	M R	1,385.60	1,385.60				00000
0	CORADM.5031 .01										00000
#29	DESKS - ACCTG	10/16/88	AA	01	M R	2,013.69	2,013.69				00000
0	CORADM.5031 .01										00000
#30	CREDENZA - ACCTG	10/16/88	AA	01	M R	617.93	617.93				00000
0	CORADM.5031 .01										00000
#31	CHAIRS - ACCTG	10/16/88	AA	01	M R	2,278.46	2,278.46				00000
0	CORADM.5031 .01										00000
#33	CHAIR MATS - ACCTG	10/16/88	AA	01	M R	261.86	261.86				00000
0	CORADM.5031 .01										00000
#34	XEROX COPIER 1025	10/16/88	AA	01	M R	4,387.16	4,387.16				00000
0	CORADM.5031 .01										00000
#35	XEROX TELECOPIER 7010	10/16/88	AA	01	M R	1,796.53	1,796.53				00000
0	CORADM.5031 .01										00000
#36	XEROX MACHINE 1025	10/16/88	AA	01	M R	4,127.15	4,127.15				00000
0	CORADM.5031 .01										00000
#37	SORTER FOR XEROX MACHIN	10/16/88	AA	01	M R	818.55	818.55				00000
0	CORADM.5031 .01										00000
#38	COMPUTER-MASTER SYSTEM	10/16/88	AA	01	M R	2,669.65	2,669.65				00000
0	CORADM.5031 .01										00000
#40	7020 TELECOPIER-PLAIN P	10/16/88	AA	01	M R	4,070.56	4,070.56				00000
0	CORADM.5031 .01										00000
#44	CONFERENCE ROOM TABLE	10/16/89	AA	01	M R	4,642.36	4,642.36				00000
0	CORADM.5031 .01										00000
#50	RECEPTION PLAIN PAPER	11/16/89	AA	01	M R	3,638.00	3,638.00				00000
1	HINE										00000
0	CORADM.5031 .01										00000
#52	HONG KONG FURNITURE	11/16/89	AA	01	M R	9,606.96	9,606.96				00000
0	TING										00000
0	CORADM.5031 .01										00000
#53	ADMINISTRATIVE SECRETAR	10/16/89	AA	01	M R	889.06	889.06				00000
0	CORADM.5031 .01										00000
0	DESK - SCHMIDT'S ANTIQU	6/16/90	AA	01	M R	4,945.00	4,945.00				00000

Corporate Unit Number	Parent / Description	Depreciation Acct	Start Date	LT	DM	Mths	Cost	Accumulated Depreciation	Depreciation Expense		Salvage Value	Rem Life
									Year To Date	Current		
#63	CORADM.5031 .01						13,1731 .02					
0	XEROX 7033 FAX MACHINE	10/16/90 AA 01 M R	60				4,541.88	4,541.88				00000
#64	CORADM.5031 .01											
0	XEROX COPIER	3/16/91 AA 01 M R	60				8,600.00	8,600.00				00000
#68	CORADM.5031 .01											
0	CENTEL PHONE SYSTEM-ATL	1/16/91 AA 01 M R	60				15,435.27	15,435.27				00000
#69	UJH											
0	CORADM.5031 .01											
#70	WOOD COMPUTER CABINE	1/16/91 AA 01 M R	60				370.00	370.00				00000
0	CORADM.5031 .01											
#71	REFRIGERATOR	4/16/91 AA 01 M R	60				610.72	610.72				00000
0	CORADM.5031 .01											
#74	POSTAGE MACHINE	4/16/91 AA 01 M R	60				2,166.40	2,166.40				00000
0	CORADM.5031 .01											
#75	NEW FURNITURE - MOVE TO	1/16/91 AA 01 M R	60				4,544.14	4,544.14				00000
0	A SOUTH											
0	CORADM.5031 .01											
#76	MOVING EXPENSES TO ATLA	1/16/91 AA 01 M R	60				528.75	528.75				00000
0	TH											
0	CORADM.5031 .01											
#78	CONFERENCE ROOM CHAIRS	1/16/91 AA 01 M R	60				844.08	844.08				00000
0	CORADM.5031 .01											
#82	KENSINGTON MOVE 1992	1/16/92 AA 01 M R	60				90,252.38	84,367.27	5,885.11			00000
0	CORADM.5031 .01											
#98	ADDITION MOVE COSTS	1/16/92 AA 01 M R	60				493.00	452.26	40.74			00000
0	CORADM.5031 .01											
#99	COMF ROOM & KITCHEN TAB	1/16/92 AA 01 M R	60				3,829.95	3,829.95				00000
0	CORADM.5031 .01											
#21	STEELCASE CREDENZA, CAB	1/16/88 AA 01 M R	60				5,689.80	5,629.52	60.28			00000
#21	CORADM.5031 .01											
#32	CABINET, TABLES FOR AC	1/16/88 AA 01 M R	60				991.46	991.46				00000
#32	CORADM.5031 .01											
#45	5 DESKS, 5 CHAIRS, 3 BO	1/16/89 AA 01 M R	60				3,902.93	3,902.93				00000
#45	CORADM.5031 .01											
#49	SECRETARY DESK/CHAIR	8/16/89 AA 01 M R	60				3,378.90	3,150.06	228.84			00000
#49	CORADM.5031 .01											
#77	PRINTER STANDS, MATS, CA	5/16/91 AA 01 M R	60				375.81	375.81				00000
#77	CORADM.5031 .01											

Corporate Parent / Unit Number	Description	Start Date	D M	M L	C Mths	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense . . . Current	As of Date Net Book Value	Salvage Value	Rem Life
#155	A/C COMPUTER ROOM ELWOOD	06/99	01	M	R	60	2,053.00	331.47	228.54	1,721.53		00000
#155	CORADM.5031 .01								33.11			
#157	COPIERS ELWOOD/555	4/16/99	AA	01	M	R	60	2,575.95	1,553.37	11,701.05		00000
#157	CORADM.5031 .01								225.02			
#158	SECURITY SYS. ELWOOD	06/16/99	AA	01	M	R	60	3,000.15	2,123.69	23,221.85		00000
#158	CORADM.5031 .01								430.29			
#159	A/C FOR 555 COMPUTER	RO6/16/99	AA	01	M	R	60	460.63	326.06	3,565.37		00000
#159	CORADM.5031 .01								66.06			
#160	ELWOOD REMODEL OFFICE	6/16/99	AA	01	M	R	60	1,041.50	737.24	8,061.50		00000
#160	CORADM.5031 .01								149.37			
#161	FTP BUILDING - REMODEL	6/16/99	AA	01	M	R	60	913.02	646.29	7,066.98		00000
#161	CORADM.5031 .01								130.95			
#164	CHECK SIGNER - ACCOUNT	6/16/99	AA	01	M	R	60	373.33	264.27	2,889.67		00000
#164	CORADM.5031 .01								53.55			
12002527	UPGRADE TELEPHONE TRUNK	6/99	AA	01	M	R	60	67.95	67.95	1,986.05		00000
12002527	CORADM.5031 .01								34.53			
Accumulated Depreciation Total							595,099.25	378,121.27	47,835.91	4,549.74	216,977.98	

Corporate Parent / Unit Number	Description	Start Date	D LTD	M I	C Mths	Cost	Depreciation Expense		As of Date Net Book Value	Salvage Value	Rem Life
							Year To Date	Current			
0	NETWORK UPGRADE-KENSINGTON	06/92	AA	01	M	R	36	12,947.99	13,1732 .02		00000
#100	CORADM.5031 .02							12,947.99			00000
0	SUPERLAYER-SOFTWARE	6/16/93	AA	01	M	R	36	7,525.00			00000
#103	CORADM.5031 .02							7,525.00			00000
0	CHESS SOFTWARE	9/16/94	AA	01	M	R	36	161,855.76	24,743.66	24,743.66	00000
#106	CORADM.5031 .02							161,855.76			00000
0	CHESS TRAINING	1/16/95	AA	01	M	R	36	22,335.52	8,061.48	8,061.48	00000
#107	CORADM.5031 .02							22,335.52			00000
0	UPGRADE KENSINGTON FILE	1/16/97	AA	01	M	R	36	21,486.50	6,699.41	6,699.41	00000
#125	CORADM.5031 .02							21,486.50		2,644.50	00000
0	WORKSTATION/WINDOWS	1/16/97	AA	01	M	R	36	49,738.34	15,508.22	6,121.66	00000
#126	CORADM.5031 .02							49,738.34			00000
0	NOVELLUE-MAIL UPGRADE	8/16/98	AA	01	M	R	36	5,642.38	4,074.04	7,732.62	00000
#142	CORADM.5031 .02							5,642.38			00000
0	COMPUTER UPGRADE ACC	1/16/88	AA	01	M	R	36	1,427.10			00000
#39	CORADM.5031 .02							1,427.10			00000
0	UPGRADE ACCOUNTING	1/16/89	AA	01	M	R	36	7,691.14			00000
#47	CORADM.5031 .02							7,691.14			00000
0	COMPUTER UPDATE-DRIS	1/16/91	AA	01	M	R	36	1,582.14			00000
#72	CORADM.5031 .02							1,582.14			00000
0	EMAIL UPGRADE	1/16/92	AA	01	M	R	36	2,789.75			00000
#89	CORADM.5031 .02							2,789.75			00000
0	SOLOMON UPGRADE	1/16/92	AA	01	M	R	36	4,135.50			00000
#90	CORADM.5031 .02							4,135.50			00000
0	EMAIL SYSTEM KENSING	1/16/92	AA	01	M	R	36	3,352.46	233.69	233.69	00000
#93	CORADM.5031 .02							3,352.46			00000
#154	ADDITIONAL R&D SOFTWA	1/16/99	AA	01	M	R	36	10,474.18	5,168.02	21,275.82	00000
#154	CORADM.5031 .02							10,474.18			00000
12002526	JDE EDWARDS CAPITAL	09/16/99	AA	01	M	R	60	52,175.95	9,385.28	1,509,681.05	00000
12002526	CORADM.5031 .02							52,175.95			00000
Accumulated Depreciation Total							AA	363,165.20	63,625.64	20,224.85	1,582,488.99

Corporate Parent / Unit Number	Description	Start Date	D LTDM	M I	Life C Mths	Cost	Accumulated Depreciation	Depreciation Expense		As of Date Net Book Value	Salvage Value	Rem Life
								Year To Date	Current			
0	NOTEBOOK COMPUTER	10/16/92	AA	01	M R	60	2,527.63					00000
#101	CORADM.5031 .03					2,527.63						00000
0	COMPUTER FOR KENSINGTON	10/16/96	AA	01	M R	60	1,887.10	384.01	39.16	421.90		00000
#108	IONIST					2,309.00						00000
0	COMPUTER FOR D.P. DEPART	12/16/96	AA	01	M R	60	2,511.47	532.96	54.35	692.50		00000
#109	CORADM.5031 .03					3,203.97						00000
0	TOSHIBA PRINTER	12/16/94	AA	01	M R	60	1,150.00					00000
#11	CORADM.5031 .03					1,150.00						00000
0	JERRY RYAN'S OFFICE COM	2/16/95	AA	01	M R	60	1,816.28	385.36	39.30	500.71		00000
#110	CORADM.5031 .03					2,316.99						00000
0	J. RYAN AND J. HUGHEY C	4/16/96	AA	01	M R	60	4,260.09	988.39	100.79	1,680.91		00000
#111	S					5,941.00						00000
0	COMPUTERS FOR KENSING	10/16/96	AA	01	M R	60	14,969.86	782.16	79.76	1,487.14		00000
#114	CORADM.5031 .03					16,457.00						00000
0	LAPTOP COMPUTER FOR T	11/16/96	AA	01	M R	60	2,693.26	193.50	19.73	406.74		00000
#116	CORADM.5031 .03					3,100.00						00000
0	COMPUTER SETUP FOR RA	10/16/96	AA	01	M R	60	5,018.24	360.50	36.76	757.76		00000
#117	CORADM.5031 .03					5,776.00						00000
0	KENSINGTON FILE SERVER	9/16/96	AA	01	M R	60	18,369.61	1,501.57	153.12	3,309.39		00000
#118	ARE					21,679.00						00000
0	FOUR (4) NEW COMPUTERS	9/16/96	AA	01	M R	60	10,546.88	862.14	87.91	1,900.12		00000
#119	CORADM.5031 .03					12,447.00						00000
0	COMPUTER HARDWARE	11/16/96	AA	01	M R	60	9,347.21	948.09	96.68	2,279.79		00000
#120	CORADM.5031 .03					11,627.00						00000
0	KENSINGTON FILE SERVER	2/16/96	AA	01	M R	60	3,954.85	440.28	44.90	1,102.15		00000
#121	CORADM.5031 .03					5,057.00						00000
0	MIS COMPUTERS	11/16/96	AA	01	M R	60	8,183.86	830.13	84.65	1,996.14		00000
#122	CORADM.5031 .03					10,180.00						00000
0	LAPTOP COMPUTER FOR D	10/16/97	AA	01	M R	60	1,469.47	209.53	21.37	586.53		00000
#124	DIN					2,056.00						00000
0	ADDTL HARD DRIVE FOR	3/16/97	AA	01	M R	60	15,223.84	2,170.92	221.37	6,077.16		00000
#128	RVER					21,301.00						00000
0	COMPUTER SETUPS	5/16/97	AA	01	M R	60	5,946.87	986.05	100.56	2,958.13		00000
#128	CORADM.5031 .03					8,905.00						00000

Fintube Limited Partnership
Depreciation Schedule
by Accumulated Depreciation
13.1733 .02

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Corporate Parent / Unit Number	Description	Start Date	LT	DM	I	C	Mths	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	As of Date Net Book Value	Salvage Value	Rem Life
#129	CORADM:5031 .03							1,912.35	1,912.35					00000
0	COMPUTER-J. RYAN	7/16/87	AA	01	M	R	60	1,912.35						
#13	CORADM:5031 .03							12,270.00	9,314.43	1,134.46	115.68	2,955.57		00000
0	6 COMPUTER SETUPS FOR	6/16/97	AA	01	M	R	60							
#130	7													
0	CORADM:5031 .03							2,779.00	1,586.26	350.33	35.72	1,192.74		00000
0	ELWOOD PRINTER	9/16/97	AA	01	M	R	60							
#134	CORADM:5031 .03							6,484.00	3,754.01	1,047.88	106.86	2,729.99		00000
0	COMPUTERS AND PRINTER	1/16/97	AA	01	M	R	60							
#138	CORADM:5031 .03							55,170.00	27,438.83	7,486.93	763.48	27,731.17		00000
0	COMPUTER & TELEPHONE	1/16/97	AA	01	M	R	60							
#140	CORADM:5031 .03							3,573.00	1,013.76	594.81	60.66	2,559.24		00000
0	LAPTOP PC FOR MGMT	#16/16/98	AA	01	M	R	60							
#141	CORADM:5031 .03							1,711.34	399.30	284.90	29.05	1,312.04		00000
0	QUALITY PC/COMPUTER	FOR	16/98	AA	01	M	60							
#147	AL (#19360)													
0	CORADM:5031 .03							2,500.00	709.33	416.18	42.44	1,790.67		00000
#148	DESKJET 1600KAM PRINTER	6/16/98	AA	01	M	R	60							
0	(#19348)													
#149	CORADM:5031 .03							2,013.73	571.36	335.23	34.18	1,442.37		00000
0	QUALITY PC FOR S. SHETT	6/16/98	AA	01	M	R	60							
0	47)													
#15	CORADM:5031 .03							224.16	224.16					00000
0	MEMORY BOARD	7/16/87	AA	01	M	R	60							
#28	CORADM:5031 .03							1,500.00	1,500.00					00000
0	Master System 286 Compu	8/16/88	AA	01	M	R	60							
#46	CORADM:5031 .03							28,896.45	28,896.45					00000
0	DATA PROCESSING COMPUTE	6/89	AA	01	M	R	60							
#48	CORADM:5031 .03							15,771.80	15,771.80					00000
0	2 ACCOUNTING COMPUTERS	16/89	AA	01	M	R	60							
#60	CORADM:5031 .03							14,245.64	14,245.64					00000
0	2 accounting computers	1/16/90	AA	01	M	R	60							
#61	CORADM:5031 .03							14,312.33	14,312.33					00000
0	2 386 COMPUTERS	4/16/90	AA	01	M	R	60							
#65	CORADM:5031 .03							3,282.68	3,282.68					00000
0	ACCOUNTING COMPUTER	6/90	AA	01	M	R	60							
#65	CORADM:5031 .03							2,329.53	2,329.53					00000
0	PERSONNEL COMPUTER	12/16/90	AA	01	M	R	60							

As of Date 10/31/89

13,1733 .02

Corporate Parent / Unit Number	Description Depreciation Expense Acct	Start Date	D M Life LTDM I C Mths	Cost	Accumulated Depreciation	Year To Date	Depreciation Expense Current	Net Book Value	Salvage Value	Subledger	Rem Life
#66	CORADM.5031 .03										00000
0	COMPUTER WITH UPGRADE	15/91 AA 01	M R 60	6,074.27	6,074.27						00000
#67	CORADM.5031 .03										00000
0	TWO (2) 486 COMPUTERS	5/16/91 AA 01	M R 60	8,720.00	8,720.00						00000
#73	CORADM.5031 .03										00000
0	345MB HARD DRIVE - DATA	6/16/91 AA 01	M R 60	1,184.85	1,184.85						00000
#79	SING										00000
0	CORADM.5031 .03										00000
#80	AUSTIN 486 COMPUTER - D	6/16/91 AA 01	M R 60	4,644.00	4,644.00						00000
0	CESSING										00000
0	CORADM.5031 .03										00000
#81	UPGRADE FILE SERVER HAR	16/91 AA 01	M R 60	300.62	300.62						00000
0	SPACE										00000
0	CORADM.5031 .03										00000
#82	386 33mgh COMPUTER	7/16/91 AA 01	M R 60	248.53	248.53						00000
0	CORADM.5031 .03										00000
#85	LAPTOP COMPUTER	12/16/91 AA 01	M R 60	4,885.88	4,885.88						00000
0	CORADM.5031 .03										00000
#86	PRINTER FOR ACCTS REC	2/16/91 AA 01	M R 60	1,979.89	1,979.89						00000
0	CORADM.5031 .03										00000
#87	MONITOR - ACCOUNTING OR	16/92 AA 01	M R 60	384.00	384.00						00000
0	CORADM.5031 .03										00000
#88	ADDITIONAL FOR LAPTOP	1/16/92 AA 01	M R 60	161.25	161.25						00000
0	CORADM.5031 .03										00000
#91	COMPUTER FOR PRES. SEC	16/92 AA 01	M R 60	2,060.31	2,060.31						00000
0	CORADM.5031 .03										00000
#94	TAPE BACKUP SYSTEM FOR	16/92 AA 01	M R 60	4,754.15	4,444.30		309.85	309.85			00000
0	TON										00000
0	CORADM.5031 .03										00000
#95	COMPUTER MEMORY-ACCT	6/16/92 AA 01	M R 60	1,011.70	928.69		83.01	83.01			00000
0	CORADM.5031 .03										00000
#96	COMPUTER FOR ACCOUNTIN	6/92 AA 01	M R 60	2,827.33	2,595.14		232.19	232.19			00000
0	CORADM.5031 .03										00000
#97	LASER PRINTER	1/16/92 AA 01	M R 60	6,267.00	5,751.82		515.18	515.18			00000
#132	CORADM.5031 .03										00000
#132	COMPUTERS	9/16/92 AA 01	M R 60	8,494.00	5,606.06	848.24	86.49	2,887.94			00000
#83	CORADM.5031 .03										00000
0	COMPUTER FOR QUALITY	10/16/91 AA 01	M R 60	2,481.62	2,481.62						00000

Corporate Parent / Unit Number	Description	Start Date	LT	DM	I	C	Mths	D	M	R	Cost	Accumulated Depreciation	Depreciation Expense		As of Date Net Book Value	Salvage Value	Rem Life
													Year To Date	Current			
#83	CORADM.5031 .03										4,665.00	753.19	519.31	75.23	3,911.81		00000
#156	MAIL PROCESSING SYSTEM/16/99 AA.01 M R						60				1,834.00	340.89	136.55	27.67	1,493.11		00000
#162	COMPUTER - T LECHTENBERG/16/99 AA.01 M R						60				4,583.00	851.84	341.22	69.13	3,731.16		00000
#163	LAPTOP COMPUTER - ENG/16/99 AA.01 M R						60										
#163	CORADM.5031 .03										372,571.00	291,535.89	25,071.63	1,486.77	81,035.11		
	Accumulated Depreciation Total						AA										

Fintube Limited Partnership
Depreciation Schedule
by Accumulated Depreciation

Corporate Parent / Unit Number	Description Depreciation Expense Acct	Start Date	D M	L I C	Mths M R	Cost	Accumulated Depreciation	Depreciation Expense		As of Date Net Book Value	Salvage Value	Rem Life	
								Year To Date	Current				
	1992 BUICK - POOL CAR CORADM.5032	10/16/92	AA	01	M R	60	19,345.00					00000	
#P002													
	1997 PORSCHE 911 TURBO CORADM.5032	5/16/97	AA	01	M R	60	183,744.00	30,582.06	3,118.58	91,746.14		00000	
#P009													
	1996 MERCEDES E320 - GR12/16/97 CORADM.5032	12/16/97	AA	01	M R	60	42,049.00	7,033.71	717.26	26,052.48		00000	
#P011													
#P012	JAGUAR FOR L. SIMS CORADM.5032	2/15/99	AA	01	M R	60	65,799.00	8,532.95	968.94	48,540.92		00000	
#P012													
Accumulated Depreciation Total							158,199.66	46,148.72	4,804.78	152,737.34			
Company Total							3,224,261.44	1,191,022.02	202,681.90	18,483.04	2,033,239.42		
Grand Total							3,224,261.44	1,191,022.02	202,681.90	18,483.04	2,033,239.42		

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