



**AMERICAN MOVING AND
STORAGE ASSOCIATION**

JOINT MILITARY/INDUSTRY

TABLE OF WEIGHTS AND DEPRECIATION GUIDE

**AMERICAN MOVING AND STORAGE ASSOCIATION
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(April 2000)

PREFACE

The American Moving and Storage Association is pleased to offer this revised Military/Industry Table of Weights and Depreciation Guide; the provisions herein are effective as of April 1, 2000.

IT IS IMPORTANT TO NOTE that the weights and depreciation schedules shown in this publication have been developed by the Military/Industry Claims Panel at the request of the military in order to minimize the costly and time-consuming administrative procedures so often experienced in claims actions where the weight of a lost or damaged item was subject to question.

Please be advised that in this revised edition *no changes* have been made to the Table of Weights. All additions and corrections appearing in the Depreciation Guide Addendum, which will be used by the Military Services only, effective April 1, 2000, have been incorporated into the existing Depreciation Guide.

NOTE –

The publisher would like to thank the many personnel that provided information and assisted in the preparation of this publication. The information shown represents the best effort of the contributors at providing an accurate and comprehensive guide. However, the publisher can not accept liability for any actual or consequential loss or damage incurred by any purchaser or user resulting from his or her use of the information contained herein.

The weights and schedules shown herein MAY be used as a guideline for claims resolution for non-military (civilian) shipments but there is no requirement to do so and the information provided herein has no legal standing in the settlement of such claims. The weights shown herein are average weights based on agreed upon values as described above; the weights may be refuted by satisfactory evidence – such as manufacturer’s data, owner’s manuals, catalogue pages, shipping information or other documents that serve to establish the weight of the article(s).

JOINT MILITARY/INDUSTRY TABLE OF WEIGHTS

- A. The following Table of Weights was been developed by the Military-Industry Claims Panel at the request of the Military in order to minimize the costly and time-consuming administrative procedures so often experienced in claims actions where the weight of a lost or damaged item was subject to question.
- B. This table, which was authenticated by the Military Services, was mandatory for use in adjusting claims for all military shipments inventoried as household goods moving under a Government Bill of Lading.
- C. This table is for claims adjusting purposes only and is not approved for estimating, transportation charges, or any other carrier operation.
- D. This table determines maximum carrier liability, shipment are released at 60 cents per pound per article. However, actual liability may be less, depending upon market values, depreciation, or repair costs involved.
- E. It was understood and agreed between the Military Services and the Industry Representatives that this table would not be changed, once adopted, without notice and consultation between Military Services and Industry Representatives.
- F. Where the items were in cartons at the time of loss or damage, the weight of the carton will apply (contents thereof shall constitute one article.) Any article taken apart or knocked down for handling or loading in vehicle shall constitute one article.

NOTES

1. Weights of packed items will be determined by the description or the size of the container as reflected on the inventory. Weights are assigned by container size description as follows:

**WEIGHT
(In lbs.)**

CONTAINER

60	Wardrobe (stand-up type, used in domestic shipments)
50	Wardrobe (flat, used in NTS & overseas shipments)
50	Crate, Wood (mirror, marble, etc.)
60	Barrel, Dish Pack, Drum
60	Mirror Carton, Glass Pack
25	Picture Carton
25	Less than 3 cubic feet carton (small)
30	3 to less than 4 ¹ / ₂ cubic feet carton
35	4 ¹ / ₂ to less than 6 cubic feet carton (medium)
45	6 to less than 6 ¹ / ₂ cubic feet carton (large)
	6 ¹ / ₂ cubic feet cartons and over—based on 7 lbs. per cubic foot

2. Cartons containing books or phonograph records will be deemed to weigh 50 pounds.
- 3a. Cartons containing *only* lampshades will be deemed to weigh 10 pounds.
- b. Cartons containing *only* artificial flower arrangements will be deemed to weigh 5 pounds.
4. Cartons which are not identified as to size on the inventory will be deemed to weigh at least 25 pounds. Weight assigned will be determined by the contents.
5. If the inventory does not properly identify the item where size, description, or dimension affects weight (i.e., dresser, headboard, mattress, TV, etc.) the item will be assigned a median weight if no other identification is provided.
6. A sewing machine cabinet listed on the inventory must be assigned the weight of a sewing machine *with* cabinet. (Logic: A sewing machine cabinet usually contains a sewing machine which has been removed from the cabinet and packed separately for shipping. Normally, a cabinet is not shipped without a machine. Thus, an individual weight for a cabinet is not appropriate since the cabinet and machine constitute one article.)
7. Wicker furniture will be considered to weigh ¹/₂ that prescribed for like items in this table.

ALPHABETICAL LISTING (WEIGHT IN POUNDS)

120	Air Conditioner, window				
20	Antenna, TV, outside				
2	Antenna, TV, inside (rabbit ears)				
25	Aquarium				
35	Aquarium Stand				
10	Archery Set, complete				
150	Armoire (large wardrobe or movable cupboard)				
10	Auto Creeper				
50	Auto Jack—Rolling floor type				
10	Auto Jack Stands—10 lbs. per pair				
30	Auto Ramps—30 lbs. per pair				
10	Baby Swing				
5	Backpack				
25	Bar, globe				
120	Bar, portable				
20	Bar stool				
30	Barbecue Stand				
50	Barbecue Wagon				
5	Basket				
10	Bassinet/Cradle				
10	Bathinette				
20	Bathroom Cabinet				
40	Battery, auto				
	Beds--				
		<i>Bunk</i>	<i>Twin</i>	<i>Double</i>	<i>Queen/King</i>
	Box Springs	30 ea.	50	60	80 100
	Mattress	30 ea.	50	60	80 100
	Bedstead (headboard, footboard, rails and slats)(includes ladder)	80	50	60	70 90
50	Canopy				
115	Captain/Mate				
50	Rollaway, with mattress				
175	Trundle				
210	Water (complete)				
50	Liner and bag				
70	Platform				
90	Side rails, headboard and footboard				
20	Bench: fireside, piano, vanity, dresser, picnic, deacon's				
70	Bench, work				
60	Bench, saw				
40	Bicycle				
40	Bicycle Exerciser				
20	Bird Bath				
10	Bird Cage, with stand				
10	Blinds, venetian, roll-up (bundle)				
5	Board, bulletin				

ALPHABETICAL LISTING (Continued)
(WEIGHT IN POUNDS)

30	Bookcase or Section
15	Bowling Ball
10	Box, toy
180	Breakfront/China Cabinet/Closet (single item)
2	Broom
2	Bucket
20	Buffer, floor
140	Buffet/Credenza/Sideboard
5	Bulletin Board
100	Bumper Pool Table
	Bundle: small (less than .5 cu. ft.) 5 lbs.
	medium (over .5 cu. ft.—less than 1.0 cu. ft.) 10 lbs.
	large (over 1.0 cu. ft.) 15 lbs.
90	Bureau/Dresser/Chest of Drawers
	Cabinets--
20	Bathroom
90	Corner
75	Curio
75	Étagère
20	Filing (per drawer)
50	Gun
40	Kitchen
75	Korean
20	Record
40	Stereo
75	Trophy
40	Utility
10	Camel Saddle
10	Car Seat, child's
10	Card Table
5	Card Table Chairs, each
4	Carpet (per square yard)
	4 x 6= 12 10 x 12=56
	8 x 10=36 12 x 15=80
	9 x 12=48 15 x 18=120
3	Carpet Padding (per square yard)
	4 x 6= 9 10 x 12=42
	8 x 10=27 12 x 15=60
	9 x 12=36 15 x 18=90
30	Carriage, baby
20	Carrier, auto top (rack)
20	Carrier, auto top (box)
20	Cart, microwave oven
40	Cedar Chest
20	Ceiling Fan
20	Chain Saw

ALPHABETICAL LISTING (Continued)
(WEIGHT IN POUNDS)

	Chairs
20	Arm, wood/metal
50	Arm, upholstered
20	Beanbag
20	Boudoir
10	Breakfast
5	Card Table
60	Chaise—upholstered
20	Desk
20	Dining
10	High (child's)
10	Kitchen
30	Occasional
50	Overstuffed
30	Papasan
30	Peacock
60	Platform Rocker, upholstered
90	Recliner
30	Rocking
10	Rocking, child's
20	Straight
60	Swivel
50	Upholstered
20	Valet
	(Outdoor Furniture)
5	Aluminum lawn chair
20	Chaise lounge, redwood
20	Iron Chair
15	Wood chair, including redwood
90	Chest of Drawers/Dresser/Bureau
40	Chest of Drawers (child's)
40	Chest, cedar
50	Chest, tool
10	Chest, toy
80	Chifforobe/Wardrobe
180	China Cabinet/Closet/Breakfront (single item)
90	China Cabinet, base
90	China Cabinet, top
80	Clock, Hall or Grandfather/Grandmother
180	Closet/China Cabinet/Breakfront
5	Clothes Basket
10	Clothes Hamper
150	Compactor, trash
	Containers, packed (See Notes 1-4 in front of Table)
60	Wardrobe (stand-up type, used in domestic shipments)
50	Wardrobe (flat type, used in NTS & overseas shipments)
50	Crate, wood (mirror, marble, etc.)
60	Barrel, Dish Pack, Drum
50	Mattress/Box Spring (not exceeding 39" x 75") (Single)
60	Mattress/Box Spring (not exceeding 54" x 75") (Double)
80/100	Mattress/Box Spring (exceeding 54" x 75" (Queen/King)

ALPHABETICAL LISTING (Continued)
(WEIGHT IN POUNDS)

30	Mattress/Box Spring (bunk)
15	Crib Mattress Carton
60	Mirror Carton, glass pack
25	Picture Carton
25	Less than 3 cubic feet carton (small)
30	3 to less than 4½ cubic feet carton
35	4½ to less than 6 cubic feet carton (medium)
45	6 to less than 6½ cubic feet carton (large)
	6½ cubic feet cartons and over—based on 7 lbs. per cubic foot
10	Cooler/Ice Chest
90	Corner Cabinet
10	Cot, folding
120	Couch/Davenport/Divan/Sofa (if length unknown, assume 6')
20	(per linear foot)
140	Credenza Buffet/Sideboard
30	Crib, without mattress
15	Croquet Set
75	Curio Cabinet
5	Curtain Rods (bundle)
120	Davenport/Couch/Sofa/Divan (if length unknown, assume 6')
20	(per linear foot)
90	Day Bed
20	Deacon's Bench
50	Dehumidifier
150	Desk, office size
100	Desk, roll top
110	Desk, secretary
70	Desk, small or Winthrop
2	Diaper pail/bucket
150	Dishwasher
120	Divan/Davenport/Couch/Sofa (if length unknown, assume 6')
20	(per linear foot)
	Dog House
25	Small
40	Medium
55	Large
30	Doll House
90	Dresser/Bureau/Chest of drawers
40	Dresser, child's
110	Dresser, double
150	Dresser, triple
20	Dresser Bench
120	Drill Press, bench model
170	Drill Press, floor model
45	Drum Set
150	Dryer
10	Dryer Rack
60	Duffel Bag, with contents
10	Electric Broom
40	Entertainment Center
75	Étagère

ALPHABETICAL LISTING (Continued)
(WEIGHT IN POUNDS)

5	Exercise Mat
2	Extension Ladder (pounds per foot)
	Fan
20	Attic
20	Ceiling
10	Table
15	Window
20	Filing Cabinet (per drawer)
50	Fireplace, artificial
	Fireplace Accessories
10	Andirons
10	Fire, artificial
10	Grate
10	Logs, ceramic
10	Screen
10	Tool Set (stand, tongs, poker, brush)
10	Wood Basket
200	Fireplace Insert
20	Fireside Bench
5	Fishing Rod, with reel
10	Fishing Tackle Box (full)
10	Floor/Pole Lamp
10	Flower/Plant Stand
10	Footlocker, empty
60	Footlocker, with contents
10	Footstool/Ottoman/Hassock
	Freezers
100	Up to 10 cubic feet
200	Over 10 to 15 cubic feet
250	Over 15 to 20 cubic feet
300	Over 20 cubic feet
	Garden Tools: See Tools
50	Glider/Settee
10	Golf Bag, without clubs
30	Golf Bag Pull Cart
	Golf Cart (riding) based upon manufacturer's weight
80	Grandfather/Grandmother/Hall Clock
50	Gun Cabinet
10	Gun Rack
15	Hair Dryer (sit under hood type)
10	Hall Tree
15	Hammock
2	Hand Saw
	Hand Tools: See Tools
10	Hassock/Footstool/Ottoman
10	Heater, portable
20	Hibachi, Pot
210	Hideabed

ALPHABETICAL LISTING (Continued)
(WEIGHT IN POUNDS)

90	Highboy (chest)
20	Hobby Horse
40	Hope Chest
10	Hose, garden (50')
50	Humidifier
80	Hutch, base
40	Hutch, top
90	Ice Box (antique)
10	Ice Chest/Cooler
10	Incinerator
10	Ironing Board
60	Jig Saw, bench
90	Jig Saw, floor model
40	Kitchen Cabinet
75	Korean Cabinet
2	Ladder, extension (pounds per foot)
20	Ladder, step (6')
10	Lamp, pole or floor
80	Lathe, wood, bench model
120	Lathe, wood, floor model
	Lawn Mower
30	Hand
60	Power
	Riding-based on manufacturer's weight
5	Lawn Sprinkler
40	Leaf Sweeper
80	Love Seat
5	Luggage/Suitcase (empty)
40	Luggage/Suitcase (with contents)
10	Magazine Rack
70	Microwave Oven
20	Microwave Oven Cart
2	Mop
	Moped-based on manufacturer's weight
	Motorcycle-based on manufacturer's weight
10	Movie Projector
10	Movie Screen
	Musical Instruments (excluding bass, cello, percussion, tuba, French horn, etc.)
15	Horns
15	Reeds
15	Strings
	Organs
150	Chord or Spinet
425	Large
10	Ottoman/Footstool/Hassock
20	Photo Enlarger

ALPHABETICAL LISTING (Continued)
(WEIGHT IN POUNDS)

20	Piano Bench
	Pianos
350	Spinet
500	Baby Grand or upright (add 100 lbs. for a player)
20	Picnic Bench
40	Pie Safe (antique)
130	Ping Pong Table
10	Plant/Flower Stand
10	Planter/Window Box
20	Play pen
10	Pole/Floor Lamp
	Pool Table
150	3' x 6'
250	3 1/2' x 7'
300	4' x 8'
500	(with slate bed)
100	Bumper pool table
180	Power Saw
150	Radial Arm Saw
50	Radio, antique floor model
10	Radio, table
100	Range/Stove, apartment or small
250	Range/Stove, double oven
200	Range/Stove, regular
20	Record Cabinet
20	Record Player
	Refrigerators
100	Up to 10 cubic feet
200	Over 10 to 16 cubic feet
250	Over 16 to 20 cubic feet
300	Over 20 cubic feet
	Refrigerator-Freezer combination (side-by-side) based on manufacturer's weight
20	Rice Dispenser
10	Rifle/Shotgun
20	Roaster
25	Room Divider/Screen, free standing
4	Rug (per square yard)
	4 x 6 = 12 10 x 12 = 56
	8 x 10 = 36 12 x 15 = 80
	9 x 12 = 48 15 x 18 = 120
3	Rug Padding (per square yard)
	4 x 6 = 9 10 x 12 = 42
	8 x 10 = 27 12 x 15 = 60
	9 x 12 = 36 15 x 18 = 90
40	Saddle
20	Sand Box
50	Sander, bench
80	Sander, floor model

ALPHABETICAL LISTING (Continued)
(WEIGHT IN POUNDS)

	Saws
60	Bench
20	Chain
60	Jig (bench model)
90	Jig (floor model)
150	Radial Arm
150	Table
5	Scale-bathroom, kitchen
50	Schrank (European closet, movable)-per linear foot
250	If width unknown, assume 5'
25	Screen/Room divider, free standing
50	Sectional sofa/Playpen/Pit Grouping (each section)
50	Settee/Glider
40	Sewing Machine, Portable (with carrying case)
100	Sewing Machine, with cabinet although head has been detached for shipment
10	Shadow Box
10	Shelves/Shelving (each)
10	Shotgun/Rifle
140	Sideboard/Buffet/Credenza
5	Ski Poles
10	Skis
10	Sled
5	Sleeping Bag
50	Slide, child's
5	Smoking stand
	Snow Blower, based on manufacturer's weight
120	Sofa/Couch/Davenport/Divan (if length unknown, assume 6')
20	per linear foot
20	Spinning Wheel
50	Speakers/Stereo-Large-not packed or containerized (all other stereo components should be containerized)
10	Spreader, lawn
	Stands:
10	Flower
40	Night
10	Plant
5	Smoking
20	Speaker
20	Stereo
15	Television
40	Wash
20	Step Ladder (6')
50	Stereo Speakers-Large-not packed or containerized (all other stereo components should be containerized)
50	Stereo, portable
150	Stereo, console
40	Stereo, Cabinet
15	Stereo Components, each (amplifiers, small speakers, tape decks, turntables) (If containerized, see container notes in preface)

ALPHABETICAL LISTING (Continued)
(WEIGHT IN POUNDS)

10	Stool
20	Stool, Bar
100	Stove/Range, apartment or small
250	Stove/Range, double oven
200	Stove/Range, regular
10	Stroller
80	Studio Couch
5	Suitcase (empty)
40	Suitcase (with contents)
40	Swimming Pool, plastic (wading pool, 5 lbs.)
10	Swing, Baby
120	Swing Set (gym)
150	Table Saw
	Tables:
40	Breakfast
55	Butcher Block
10	Card
10	Child's
40	Coffee
40	Commode
110	Dining/Refectory/Extension
25	Dressing (baby)
40	Drop Leaf
40	Drum
40	Dry Sink
40	End
110	Extension/Dining/Refectory
15	Folding
40	Kitchen
40	Lamp
60	Library
80	Marble Top
40	Nest (set)
40	Night
40	Occasional
40	Patio-wood
20	Patio-metal aluminum
40	Pedestal
70	Picnic
130	Ping Pong
5	Plastic-Small
40	Powder
110	Refectory/Dining/Extension
70	Server
40	Sewing-not used with machine
35	Tea
10	Utility
40	Vanity

ALPHABETICAL LISTING (Continued)
(WEIGHT IN POUNDS)

35	Tape Recorder (reel-to-reel)		
30	Tea Cart		
	Televisions:	B/W	Color
	12" or less	20	30
	13" or 16"	30	50
	17" or 19"	50	70
	20" or 24"	100	150
	25" and over	120	180
200	Television, theater with stereo		
2	Tennis Racket		
	Tents:		
5	Pup (approx 5' x 7', 7' x 7')		
25	Medium (approx 8' x 10', 9' x 9')		
35	Large (approx 10' x 12', 10' x 16')		
20	Tires, auto (each)		
30	Toboggan, (10 feet)		
10	Tool Box, empty (must be shown as such on inventory or weight with contents will be used.)		
70	Tool Box, with contents		
20	Tool Chest with drawers, empty (must be shown as such on inventory or weight with contents will be used.)		
100	Tool chest with drawers, with contents		
80	Tool Cabinet (professional type on casters), empty (must be shown as such on inventory or weight with contents will be used)		
200	Tool Cabinet (professional type with casters, with contents)		
5	Tools, garden: rake, shovel, hoe, etc. (each)		
	Tools, Power: (Large tools, check individual item, i.e., drill press, etc.)		
5	Circular Saw		
5	Clipper		
5	Drill		
5	Hedge Trimmer		
5	Sabre Saw		
5	Sander		
10	Toy Chest/Box		
10	Trash Can, metal		
5	Trash Can, plastic		
150	Trash Compactor		
5	Traverse Rod		
10	Tricycle		
75	Trophy Cabinet		
30	Trunk, empty		
60	Trunk, full		
15	TV Stand		
2	TV Trays or Holder, each		
30	Typewriter		
20	Umbrella (outdoor, patio)		
40	Utility Cabinet		

ALPHABETICAL LISTING (Continued)
(WEIGHT IN POUNDS)

20	Vacuum Cleaner
20	Valet Chair
20	Vanity Bench
40	Vanity Dresser/Table
10	Venetian Blinds (bundle)
40	Victrola
30	Video Cassette Recorder (VCR)
5	Wading Pool, Plastic
10	Wagon, (child's)
30	Wall Clock, Antique
	Wall unit- see documentation for proper classification
80	Wardrobe/Chifforobe (furniture)
40	Wash stand
200	Washer
5	Weed Eater, electric
20	Weed Eater, gas
20	Weight Bench
30	Wheelbarrow
45	Wheelchair
10	Window Box/Planter
10	Wine Rack (empty)
160	Wood Burning Stove, free standing
70	Work Bench (shop)
15	Yo (Korean Mattress)

JOINT MILITARY/INDUSTRY DEPRECIATION GUIDE (Revised April 2000)

The following rates of depreciation are published as a guide to indicate the rates that the HHG carrier industry will generally apply for purposes of settling loss/damage claims. The rates and maximum depreciation set forth are applied where the items have been subjected to *average care and/or* usage, and may be adjusted upward or downward by the carrier when it is shown by inventory annotation, inspection of the goods, or other evidence that care or usage was greater or less than average. Normally, base value is considered to be current replacement cost at owner's destination area of residence. Dollar amounts computed under this guideline cannot exceed the "limitation of carrier liability" as published in applicable rate tariffs (60¢ per pound per article for domestic or for international shipments, unless a higher released value is declared).

NOTE: Asterisk (*) indicates added or changed items. The revised Joint Military/Industry Depreciation Guide has been agreed to by all the Military Services and the Carrier Industry and has been incorporated into the existing Depreciation Guide. The Guide includes new items/categories that have not had a prior agreed to depreciation rate. This Guide will be effective for all initial carrier recovery demands/subrogations dispatched to the carrier industry on or after 1 April 2000. It does not apply to any previously asserted/presented carrier recovery claims.

FOOTNOTE 1: Antiques

Antique value is compensable; however, since there is usually a wide variance of opinion as to such value, unassailable evidence of the same must be presented to justify payment. In order to qualify *prima facie* as an antique for instance, an item must be, according to the U.S. Customs Service, at least 100 years old. Items newer than that will only be considered antiques where substantial independent evidence is presented or is available that the item so qualifies. In respect to those items which qualify as antiques, the claimant may be compensated up to the generally recognized value of the items. In such instances the claimant will be required to prove that the item possesses a demonstrably inherent value regardless of its purchase price, the place where it was purchased, the prestige of the label it bears, or its sentimental or personal attraction. The mere fact that an isolated appraiser might be found who could assign a value to it in excess of its purchase price does not meet this burden of proof. In the absence of credible evidence of value, reimbursement should be limited to out-of-pocket loss, or the reasonable replacement price of a substantially similar substitute item.

ITEM	1 ST YEAR DEPRECIATION	SUBSEQUENT YEARS DEPRECIATION	MAXIMUM DEPRECIATION	FLAT RATE
Adding Machines	10	10	90	
*Air Conditioners (\$200 or less)	10	10	75	
*Air Conditioners (over \$200)	7	7	75	
Antiques		SEE FOOTNOTE 1		
Aquariums	10	5	90	
*All-terrain Vehicles (ATV)		USE LOCAL FMV		
Artificial Flowers & Fruits				25
Automobiles		USE LOCAL USED CAR RETAIL VALUE		
Automobile Batteries	30	30	75	
Automobile:				
Convertible Tops and Seat and Floor Coverings	25	25	75	
*Automobile Internal and External Working Parts Such As Mufflers, Exhaust Systems, Shocks, etc.	20	20	75	
*Automobile Spare Parts (used)	10	10	75	
*Automobile Spare Parts (new)		NO DEPRECIATION		
Automobile Paint Jobs	15	15	75	
Automobile Radios and Accessories	10	10	75	
**Automobile Tires	30	30	75	
Baby Bassinets and Carriages	10	10	75	
Bags: Plastic or Fabric for Clothes and Shoes	20	20	75	
Barbecue Grills/Sets	12	12	90	
Barber Equipment	10	10	75	
Baskets and Hampers:				
Wicker or Plastic	20	20	80	
Metal	10	10	75	
Bathroom Scales	10	10	75	
Bedding:				
Blankets				
Cotton	10	10	75	
Wool	5	5	75	
Electric	10	10	75	
Box Springs				
Coil—Double	5	5	90	
Box—Single	5	5	90	
Box—Double	5	5	90	
Box—King	5	5	90	
Comforters	10	10	75	
Mattresses				
Single	5	5	90	
Double	5	5	90	
King	5	5	90	
*Water Bed Mattresses Without Baffles and All Water Bed Accessories	10	10	75	
*Water Bed Mattresses With Baffles	5	5	75	

**NOTE: Compute applicable depreciation on basis of “miles used/30,000 miles” (or mileage guaranteed period, ratio, if known; otherwise, use 30%).

ITEM	1 ST YEAR DEPRECIATION	SUBSEQUENT YEARS DEPRECIATION	MAXIMUM DEPRECIATION	FLAT RATE
Mattress Covers or Pads	20	20	80	
*Pillows	10	10	75	
Pillow Cases	20	20	80	
Quilts	5	5	75	
Sheets	20	20	80	
Spreads	10	10	90	
Bicycles	10	10	75	
Binoculars	5	5	50	
Blinds—Venetian	5	5	75	
Boats		USE LOCAL BOAT RETAIL VALUE		
Boating Equipment and Supplies (exclusive of outboard motors)	20	20	75	
Bookends				10
Books:				
Fiction/Non-Fiction				50
Professional, Reference, etc.				25
Paperback				50
Boxes: Jewelry, Cigarette, Music, etc.	5	5	75	
Bric-A-Brac				10
Brief Cases	5	5	75	
Brushes:				
Hair, Clothes, etc.	20	20	75	
*Calculators (including adding machines)	10	10	75	
Camel Saddles (Foot Stools)	5	5	75	
*Cameras:				
(\$200 or less)	10	10	75	
(over \$200)	5	5	75	
*Camping Equipment and Supplies (including tents, sleeping bags, backpacks, etc.)	10	10	75	
*Candles, Decorative				25
Cards:				
Greeting				50
Playing				25
Card tables	10	10	50	
*Cassette Players	10	10	75	
*Cassette Tapes				50
*CD Players	10	10	75	
*Ceramic Animals				20
Chess Sets				25
Chests:				
Ice, Picnic, etc.	10	10	75	
China (fine)	CHINA: SETTLEMENT WILL BE BASED UPON 90% OF CURRENT COST FOR 5-PIECE PLACE SETTING UNDER \$50; 100% FOR 5-PIECE SETTING COSTING MORE THAN \$50			
Clothing: (men and boys)				
coats, jackets, suits	30	10	75	
slacks, sweaters, hats, etc.	30	10	75	
gloves	30	10	75	
Socks, Underwear, Shirts, Pajamas, Handkerchiefs, etc.	33	33	75	

ITEM	1 ST YEAR DEPRECIATION	SUBSEQUENT YEARS DEPRECIATION	MAXIMUM DEPRECIATION	FLAT RATE
Clothing: (women & girls)				
Coats, Jackets, Suits	30	10	75	
Dresses, Skirts, Blouses, etc.	30	10	75	
Hats	50	25	75	
Lingerie, Nightclothes, Handkerchiefs, etc.	33	33	75	
Clocks:				
Inexpensive (\$25 or less)	10	10	75	
Expensive (over \$25)	5	5	75	
Grandfather Type	5	5	50	
Collections:				
(coin & stamp)		SEE TARIFF EXCLUSION		
*Compact Discs				25
Compasses	5	5	50	
*Computers (including laptops, CPU, monitor)	30	20	75	
*Computer Printers, Peripherals and Accessories	10	10	75	
*Computer Software	20	20	75	
*Copy Machines	10	10	75	
Cosmetics				50
		IF CLAIMANT INDICATES "UNUSED OR UNOPENED", NO DEPRECIATION		
Crockery—includes dishes, glassware, pottery, plastic, etc.	10	10	75	
Crystal—including cut glass				CRYSTAL: SETTLEMENT WILL BE BASED UPON 100% OF ACTUAL CASH VALUE
Curtains	20	20	75	
Decorations:				
Christmas, Birthday, etc.				25
Dental Equipment and Instruments				10
Dentures	5	5	75	
Desk and Writing Implements	10	10	75	
Drapes	10	10	75	
Drapery (traverse) Rods	5	5	75	
Drawing, Mapping, Sketching And Professional Equipment	5	5	50	
Electrical Appliances Major:				
Attic Fans	7	7	25	
*Copy/Fax Machines	10	10	75	
Dehumidifiers	7	7	75	
*Dishwashers	10	10	75	
*Dryers, Clothes	10	10	75	
Floor Polishers	5	5	75	
Freezers	7	7	75	
*Hot Tubs	10	10	75	
Irons or Mangles	10	10	75	
*Microwave Ovens	10	10	75	
Phonographs, Console (includes stereos and Hi-Fi)	7	7	75	
*Pinball Machines	10	10	75	
Refrigerators	7	7	75	
*Satellite Dishes	10	10	75	
Sewing Machines	7	7	75	

(Continued on next page)

ITEM	1 ST YEAR DEPRECIATION	SUBSEQUENT YEARS DEPRECIATION	MAXIMUM DEPRECIATION	FLAT RATE
Electrical Appliances Major (Contd):				
*Spas	10	10	75	
Stoves or Ranges	7	7	75	
*Televisions	10	10	75	
Television (Picture Tube Only)	25	25	75	
Vacuum Cleaners	7	7	75	
Vibrator Chairs	10	10	75	
*Washers	10	10	75	
*Electrical Appliances Major--Over \$200 and not Listed above	7	7	75	
*Electrical Appliances Minor:				
Blenders	10	10	75	
Can Openers	10	10	75	
*Coffee Maker	10	10	75	
Fans	10	10	75	
Frying Pans	10	10	75	
Hair Dryers	10	10	75	
Heaters	10	10	75	
Heating Pads	10	10	75	
Irons	10	10	75	
Knife Sharpeners	10	10	75	
Phonographs (small portable)	10	10	75	
Radios (small/table)	10	10	75	
Rosters	10	10	75	
Shavers	10	10	75	
*Slow Cookers	10	10	75	
Toasters	10	10	75	
Waffle Irons	10	10	75	
*Electrical Appliances Minor (\$200 or less)	10	10	75	
*Electronic Games and Toys (including game cartridges)	20	20	75	
Eyeglasses	10	10	75	
*Fax Machines	10	10	75	
Figurines				10
Firearms	5	5	50	
Flashlights	20	20	75	
Foodstuffs		REPLACEMENT COST		
*Frames (Picture/Painting)				10
Furniture:				
Solid Wood expensive	2	2	75	
Ordinary Wood, Chrome, Plastic, etc.	7	7	75	
*Children's and Infant's Upholstered	10	10	75	
Lawn and Patio:				
Aluminum	15	15	90	
Fabric	20	20	90	
Redwood	10	10	75	
Steel	10	10	75	
Wrought Iron	10	10	75	
*Furniture (particle board)	10	10	75	
*Furniture (wicker or rattan)	10	10	75	
Furs	30	10	75	

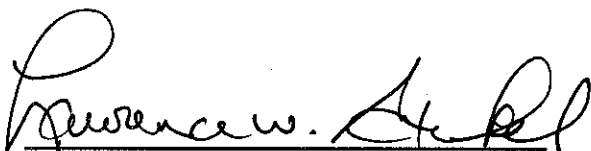
ITEM	1 ST YEAR DEPRECIATION	SUBSEQUENT YEARS DEPRECIATION	MAXIMUM DEPRECIATION	FLAT RATE
Game Equipment: (poker chips, chess, checker sets, etc.)				25
Garden Equipment:				
Garden Tools	10	10	75	
Lawn Mower—Power	15	15	75	
Roller	10	10	75	
Umbrella	33	33	90	
Wheelbarrow	10	10	75	
*Golf Bag, Golf Clubs, Golf Cart	10	10	75	
*Hair Curling Irons	10	10	75	
*Hampers	20	20	75	
*Handbags and Purses, Leather or fabric				
\$150 or Less	20	20	75	
Over \$150	10	10	75	
*Harps	5	5	75	
*Hearing Aids	10	10	75	
*Hobbies (separate from toys) use rate for individual items otherwise, \$100 or less over \$100				50 10
*Hot Tubs	10	10	75	
*Housekeeping Items (mops, brooms, pails)	25	10	75	
*Ironing Boards	10	10	75	
Jewelry, Costume				
\$50 or Less Per Item	10	10	75	
Expensive—Over \$50 Per Item		SEE TARIFF EXCLUSION		
*Kitchen Small Metal Step Ladder	5	5	75	
Kitchen Utensils: Stainless Steel, Copper, Cast Iron, Heavy Aluminum, etc.	5	5	50	
Other Items	20	20	75	
*Ladders	5	5	75	
Lamps, Table and Floor Type	7	7	75	
Lamp Shades	20	20	75	
*Lifetime Guarantee Tools		NO DEPRECIATION		
Linens:				
Fine (expensive)	5	5	75	
Other	20	20	75	
Lighters: (cigar, cigarette, etc.)	20	20	75	
Lighting Supplies: (chandeliers, etc.)	5	5	50	
Lithograph Prints				10
Luggage (all types)	5	5	75	
*Marble (lamps, tabletops, etc.)	7	7	75	
*Material (including yard goods, fabrics and yarn; does not change existing depreciation rates on fabric when an item of furniture is reupholstered, which remains the same as upholstered furniture.)				10
*Medical Equipment (same as dental)				10

ITEM	1 ST YEAR DEPRECIATION	SUBSEQUENT YEARS DEPRECIATION	MAXIMUM DEPRECIATION	FLAT RATE
Memorabilia—Snapshots, Albums, Scrapbooks, etc.				
		MATERIALS ONLY—SEE TARIFF		
*Microscopes, Telescopes \$100 or less	10	10	75	
Over \$100	5	5	75	
*Microwave Oven Carts/Stands	10	10	75	
*Microwave Ovens	10	10	75	
Mirrors (including frames)	5	5	75	
*Motorcycles		USE LOCAL FMV		
Motors (outboard)	20	10	75	
		USE DEPRECIATION FACTOR ONLY IF LOCAL RETAIL VALUE IS NOT OBTAINABLE		
Musical Instruments:				
Pianos (over \$250)	5	5	75	
Organs (over \$250)	5	5	75	
Other Instruments:				
Under \$50	20	20	75	
\$50 to \$250 (includes pianos and organs)	10	10	75	
Over \$250	5	5	75	
Objects of Art (Including Oil Paintings)				
		COMMERCIAL VALUE		
*Outdoor Structures (swing sets, storage sheds, fences)	15	10	75	
*Pet Supplies (dish, kennel, leash, cage, collar, etc.)	20	20	75	
Phonograph Records or Recorded Tapes				50
*Photographic Equipment/Supplies: (cameras, screens, Lenses, Projectors, etc.)				
Inexpensive (\$200 or Less)	10	10	75	
Expensive (Over \$200)	5	5	75	
*Pictures—Photographs Purchased As Art				
		COMMERCIAL VALUE OF ART Liability Is Lesser Of The Following:		
		1. Cost of restoration		
		2. Cost of new prints from negatives or prints		
		3. Cost of retaking if negatives are not available		
		COST OF FILM AND COST OF PROCESSING OR NEW PRINTS FROM NEGATIVES		
*Pillows	10	10	75	
*Pinball Machines	10	10	75	
*Pool Tables/Billiard Tables	7	7	75	
*Posters (framed or unframed)				25
Razors:				
*Electric	10	10	75	
*Non-Electric	5	5	75	
Rugs:				
Under \$50 or Under \$5 per yard	20	20	90	
\$50 to \$100 or \$5 to \$10 per yard	10	10	90	
Over \$100 Over \$10 per yard	7	7	75	
Oriental (Genuine)	2	2	50	

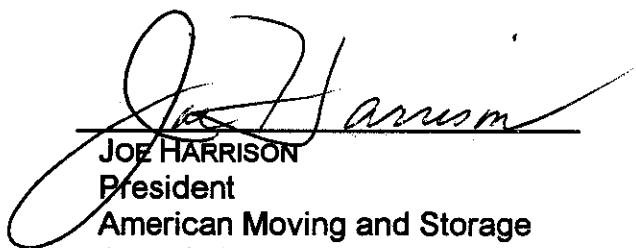
ITEM	1 ST YEAR DEPRECIATION	SUBSEQUENT YEARS DEPRECIATION	MAXIMUM DEPRECIATION	FLAT RATE
*Satellite Dishes	10	10	75	
*Scissors, Shears (non-electric)	5	5	75	
*Screens—fireplaces and accessories, room dividers, folding screens, etc.	7	7	75	
*Sewing Machines (non-electric)	5	5	75	
*Shelving, metal	7	7	75	
*Shoes and boots	30	10	75	
*Snowmobiles		USE LOCAL FMV		
*Spas	10	10	75	
*Stained Glass		VARIES ACCORDING TO WHAT IT IS		
*Stenotype Machines	10	10	75	
*Stereo Items and Accessories (includes styli, dust covers, tape recorders, speakers, amplifiers, turntables, cd players, cassette players, etc.)	10	10	75	
Silverware:				
Plated	5	5	75	
Sterling		STERLING: SETTLEMENT WILL BE BASED UPON 90% OF REPLACEMENT COST		
Stainless Steel	5	5	75	
Slipcovers	20	20	80	
Sporting Equipment	10	10	75	
Sporting Supplies (Baseballs, Footballs, Golf Balls, etc.)				50
Stationery				50
*Taxidermy Items				25
Telephones and Answering Machines, Cell Phones, Beepers, and Telecommunication Devices For The Deaf	10	10	75	
Televisions	10	10	75	
Tools:				
Manual	5	5	50	
Power	5	5	75	
Tool Chests and Boxes	5	5	75	
Toys:				
Games				50
Bicycles	10	10	75	
Electric Trains	10	10	75	
*Electronic Games and Toys (Including Game Cartridges)	20	20	75	
Tricycles	20	20	75	
Typewriters	5			
*TV Trays	20	10	75	
Umbrellas	20	20	75	
Vases	5	5	75	
*VCRs	10	10	75	
*Video Cameras	10	10	75	
*Video Tapes (Blank and Commercial)	20	10	50	
Wastebaskets:				
Metal	10	10	75	
Plastic	20	20	75	

Leather	20	20	75	
Watches:				
\$50 or Less	10	10	75	
More Than \$50	5	5	75	
*Water Bed Mattresses				
Without Baffles and				
All Water Bed				
Accessories	10	10	75	
*Water Bed Mattresses				
With Baffles	5	5	75	
*Wedding Albums		MATERIALS ONLY		
*Wedding Gowns				20
Wigs (Including Hairpieces):				
Under \$100	20	20	75	
\$100 to \$250	10	10	75	
Over \$250	5	5	75	

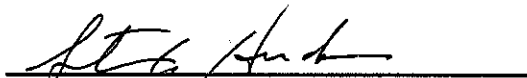
This Addendum to the Joint Military/Industry Depreciation Guide will be effective for all initial carrier recovery demands/subrogations dispatched to the carrier industry on or after 1 April 2000. It will not apply to any previously asserted/presented carrier recovery claims.



LAWRENCE W. STUNKEL
Lt Col, USAF
Chief, General Claims Division



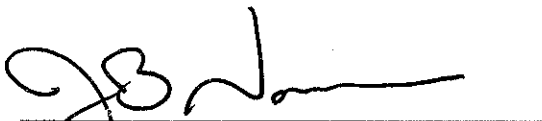
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