

**2011 TRENDING FACTORS AND GUIDELINES**  
**BIOPHARMACEUTICAL INDUSTRY**

AH 581, TABLE 9		SCHEDULE A			SCHEDULE B
		(SCHEDULE A-1) MACHINERY AND EQUIPMENT	(SCHEDULE A-3) OTHER EQUIPMENT	(SCHEDULE A-4) TOOLS. MOLDS DIES, JIGS	(SCHEDULE B-2) FIXTURES
Year of Acq.	Age	PP TYPE 59	PP TYPE 60	PP TYPE 61	PP TYPE 62
		Valuation Factor	Valuation Factor	Valuation Factor	Valuation Factor
2010	1	85	92	89	92
2009	2	69	83	78	83
2008	3	55	76	68	76
2007	4	42	70	59	70
2006	5	30	62	49	62
2005	6	20	54	39	54
2004	7	13	46	30	46
2003	8	12	39	23	39
2002	9	12	31	16	31
2001	10	12	24	12	24
2000	11	12	18	12	18
1999	12	12	13	12	13
1998	13	12	12	12	12
1997	14	12	12	12	12
1996	15	12	12	12	12
1995	16	12	12	12	12
1994	17	12	12	12	12
1993	18	12	12	12	12
1992	19	12	12	12	12
1991	20	12	12	12	12
1990	21	12	12	12	12
1989	22	12	12	12	12
1988	23	12	12	12	12
1987	24	12	12	12	12
1986	25	12	12	12	12
1985	26	12	12	12	12
1984	27	12	12	12	12
1983	28	12	12	12	12
1982	29	12	12	12	12
1981	30	12	12	12	12
1980	31	12	12	12	12
1979	32	12	12	12	12
1978	33	12	12	12	12
1977	34	12	12	12	12
1976	35	12	12	12	12
1975	36	12	12	12	12
1974	37	12	12	12	12
1973	38	12	12	12	12
1972	39	12	12	12	12

**NO MANDATORY MINIMUM PERCENT GOOD INTENDED**

Please refer to Handbook Memo 5430-1 for Marshall Valuation Service's salvage value percentages.