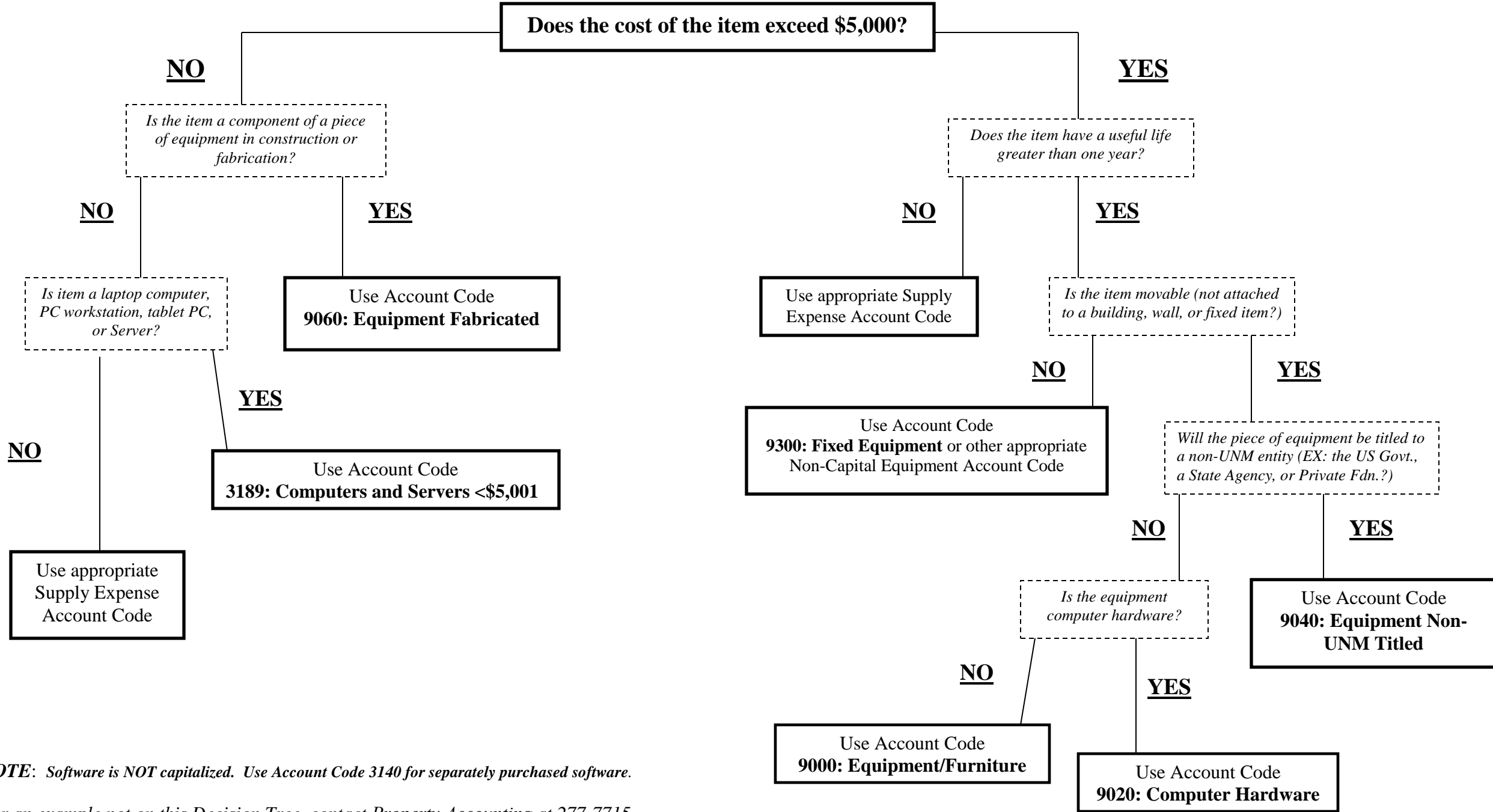


Equipment Account Code Decision Tree



NOTE: Software is NOT capitalized. Use Account Code 3140 for separately purchased software.

For an example not on this Decision Tree, contact Property Accounting at 277-7715.

For Contract and Grant Equipment Coding questions, contact appropriate accounting office. (Main 7-4721, HSC 2-6264)