

## Book Value Coefficient

Book value coefficient

Year acquired	Estimated usable period	
	10 years	5 years
2011	1.00	1.00
2010	0.91	0.81
2009	0.81	0.62
2008	0.72	0.43
2007	0.62	0.24
2006	0.53	0.05
2005	0.43	\
2004	0.34	
2003	0.24	
2002	0.15	
2001	0.05	

\* A book value coefficient of 0.05 will be applied for a depreciable asset that has exceeded its estimated usable period.

Examples of estimated usable periods for respective depreciable assets

Estimated usable period (prepared based on useful life for the purposes of the tax code)	
10 years	5 years
Equipment used exclusively for business (equipment expected to be used for a relatively long period, such as oven for food processing and barber shop chairs)  Agricultural equipment (iron frames of plastic greenhouses for agricultural use)  Machinery, such as machines for agriculture and fishery and various manufacturing machines	Motor vehicles and transport equipment, such as fork lift trucks
	Electronic devices for business use, such as PCs, medical equipment, audio equipment, copiers, and fax machines
	Furniture and fixtures for business use, such as kitchen utensils and plateware
	Office furniture and fixtures such as tables and soft furnishings for visitors and display cabinets
	Tools used in factories, such as jigs, measuring instruments, and cutting tools

\* Either 5 or 10 years may be selected as the estimated usable periods for the respective depreciable assets in reference to useful life for the purposes of the tax code, expected period of use, etc., of an asset to be compensated.