



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

December 30, 2002

TO: All County Assessors

FROM: Mark J. Maxwell, Valuation Advisory Program Manager
Property Tax Division

SUBJECT: 2003 INDUSTRIAL VALUATION GUIDELINES

The 2003 Industrial Valuation Guidelines consist of this memo and the following documents:

- Index of Industrial Properties
- 2003 Combined Tables
- 2003 Trend Tables
- Depreciation Table

The guidelines are for use in appraising industrial-type complexes. The index lists types of industries for which these guidelines are recommended. The **Personal Property Valuation Indicators** should be used in conjunction with these guidelines for valuing equipment contained in its index.

The tables are printed in two formats. One separates the trend and depreciation tables, and the other is a combination of the trend factor and depreciation resulting in a 'percent good' factor. Both of these tables are used as "multipliers." Due to rounding by the computer, you will not get the same exact answer from both tables but the difference is negligible.

When using these tables for buildings, consider the fact that the principal buildings in some industrial plants may not be single purpose in nature. In these instances, the use of the Industrial Valuation Guidelines may not be appropriate. The cost, income, or comparable sales method could be the best indication of value. Additionally, in appraising a plant using this technique, current year additions and deletions to that plant should be recognized. These adjustments do not violate the revaluation cycle.

These guidelines are published as a guide in estimating market value; they do not reflect abnormal or extraordinary obsolescence that when identified should be considered separately. Additional functional or economic obsolescence adjustments may be necessary where documented information indicates market value is not being obtained.

Any questions may be directed to me at (360) 570-5885.

MJM:pjb
Attachments

INDEX OF INDUSTRIAL PROPERTIES

Use these tables on all plant M&E for these industries. (Buildings require the use of a separate table.)

Bakeries -- Industrial
Bleach Manufacturing
Bottling & Soft Drink Mfg.
Brewing & Distilling
Cement, Clay, & Brick Products Mfg.
Chemical Products Mfg.
Container Mfg.
Dairy Processing
Extrusion M&E
Fertilizer Mfg.
Flour, Cereal, & Grain Milling
Food Processing
Foundries
Ice & Refrigeration
Iron & Steel Mfg.
Pulp, Paper, Paperboard
Plywood & Veneer
Sawmills -- Stationary
Shake & Shingle Mills -- Stationary
Steam Generating Plants
Meat Processing (Complex)
Mining & Milling
Petroleum Refining
Smelting

Use of the tables may apply on major pieces of equipment within these industries:

Aircraft Mfg. M & E
Feed Mill M&E
Seed Cleaning M&E
Marine Construction
Fish Processing M&E
Machine Shop M&E (Maintenance & Production)
Metal Fabrication
Sheet Metal Fabrication
Ski Tows & Lifts
Winery

2003 COMBINED TABLES

AGE	YEAR	M & E	BREWING	CEMENT	CREAM	FLOUR	FOUNDRIES	METAL	MINING
		AVG. 7.5%	DISTILL 7.5%	& CLAY 7.5%	DAIRY 7.5%	MILLS 7.5%	FURNACES 4.5%	FABR. 7.5%	MILLING 8.5%
1	2002	0.925	0.925	0.925	0.925	0.925	0.955	0.925	0.915
2	2001	0.861	0.861	0.861	0.862	0.861	0.914	0.857	0.846
3	2000	0.803	0.805	0.804	0.806	0.804	0.879	0.799	0.780
4	1999	0.756	0.758	0.756	0.761	0.759	0.851	0.749	0.725
5	1998	0.702	0.706	0.702	0.706	0.705	0.812	0.692	0.667
6	1997	0.655	0.659	0.656	0.660	0.658	0.783	0.646	0.617
7	1996	0.615	0.619	0.615	0.621	0.618	0.757	0.605	0.574
8	1995	0.578	0.584	0.579	0.584	0.581	0.736	0.570	0.533
9	1994	0.554	0.560	0.555	0.563	0.559	0.730	0.548	0.503
10	1993	0.526	0.531	0.525	0.535	0.531	0.715	0.520	0.473
11	1992	0.496	0.498	0.493	0.503	0.499	0.692	0.487	0.442
12	1991	0.465	0.466	0.460	0.471	0.466	0.667	0.455	0.411
13	1990	0.439	0.441	0.433	0.446	0.440	0.651	0.430	0.385
14	1989	0.417	0.419	0.412	0.425	0.417	0.638	0.408	0.363
15	1988	0.406	0.411	0.400	0.416	0.407	0.640	0.396	0.350
16	1987	0.392	0.397	0.383	0.403	0.394	0.638	0.383	0.331
17	1986	0.367	0.372	0.358	0.379	0.369	0.617	0.358	0.305
18	1985	0.343	0.347	0.333	0.356	0.345	0.593	0.334	0.281
19	1984	0.322	0.325	0.313	0.335	0.324	0.576	0.314	0.260
20	1983	0.306	0.309	0.296	0.317	0.306	0.565	0.299	0.242
21	1982	0.288	0.290	0.279	0.297	0.287	0.552	0.282	0.227
22	1981	0.279	0.280	0.272	0.288	0.277	0.551	0.273	0.219
23	1980	0.285	0.287	0.279	0.295	0.284	0.584	0.280	0.223
24	1979	0.290	0.294	0.284	0.303	0.291	0.619	0.288	0.224
25	1978	0.293	0.296	0.287	0.306	0.294	0.649	0.292	0.224
26	1977	0.291	0.294	0.286	0.303	0.292	0.667	0.291	0.222
27	1976	0.284	0.286	0.279	0.295	0.284	0.671	0.283	0.215
28	1975	0.279	0.280	0.274	0.290	0.279	0.681	0.278	0.210
29	1974	0.288	0.292	0.289	0.299	0.290	0.737	0.292	0.220
30	1973	0.308	0.316	0.313	0.323	0.315	0.824	0.316	0.232
31	1972	0.295	0.303	0.300	0.310	0.301	0.819	0.304	0.219
32	1971	0.282	0.291	0.287	0.298	0.288	0.810	0.292	0.207
33	1970	0.277	0.288	0.283	0.293	0.283	0.815	0.284	0.201
34	1969	0.272	0.285	0.279	0.290	0.278	0.832	0.281	0.196
35	1968	0.263	0.276	0.269	0.280	0.268	0.832	0.272	0.186
36	1967	0.253	0.267	0.259	0.269	0.257	0.817	0.259	0.177
37	1966	0.244	0.258	0.249	0.260	0.248	0.810	0.249	0.169
38	1965	0.232	0.246	0.239	0.249	0.236	0.812	0.242	0.159
39	1964	0.217	0.230	0.224	0.234	0.221	0.799	0.230	0.147
40	1963	0.203	0.216	0.210	0.219	0.206	0.779	0.217	0.136
41	1962	0.189	0.200	0.195	0.203	0.191	0.747	0.202	0.125
42	1961	0.175	0.186	0.181	0.189	0.177	0.724	0.189	0.114
43	1960	0.162	0.173	0.167	0.174	0.163	0.701	0.178	0.104
44	1959	0.152	0.162	0.157	0.163	0.153	0.689	0.169	0.096
45	1958	0.142	0.152	0.148	0.155	0.144	0.670	0.159	0.090
46	1957	0.135	0.144	0.141	0.148	0.136	0.659	0.152	0.084
47	1956	0.135	0.145	0.142	0.148	0.136	0.683	0.152	0.083
48	1955	0.137	0.148	0.143	0.149	0.138	0.713	0.154	0.084
49	1954	0.131	0.141	0.136	0.142	0.131	0.700	0.146	0.079
50	1953	0.122	0.132	0.128	0.134	0.124	0.680	0.138	0.073

2003 COMBINED TABLES

AGE	YEAR	PETRO &					BLDG. AVG.		
		PRIMARY PULP & REDUCT.	PAPER	PETRO & CHEMICAL	CHEM. TANKS	REFRIG. & COLD	WOOD PRODUCTS	C-D-S	CHEMICAL BLDGS.
		7.0%	7.5%	8.5%	6.5%	8.0%	8.5%	4.0%	6.5%
1	2002	0.930	0.925	0.915	0.935	0.920	0.915	0.960	0.935
2	2001	0.874	0.862	0.842	0.879	0.853	0.842	0.940	0.892
3	2000	0.819	0.803	0.778	0.830	0.793	0.775	0.913	0.844
4	1999	0.774	0.758	0.724	0.790	0.744	0.722	0.919	0.827
5	1998	0.724	0.703	0.664	0.740	0.687	0.663	0.904	0.792
6	1997	0.680	0.655	0.613	0.698	0.638	0.612	0.883	0.754
7	1996	0.643	0.618	0.570	0.663	0.596	0.569	0.871	0.724
8	1995	0.607	0.580	0.530	0.630	0.558	0.528	0.845	0.684
9	1994	0.582	0.554	0.502	0.610	0.533	0.498	0.837	0.660
10	1993	0.556	0.528	0.472	0.586	0.503	0.469	0.832	0.639
11	1992	0.528	0.500	0.440	0.559	0.472	0.439	0.827	0.619
12	1991	0.500	0.469	0.408	0.529	0.439	0.407	0.804	0.586
13	1990	0.475	0.442	0.381	0.505	0.413	0.380	0.782	0.555
14	1989	0.456	0.420	0.358	0.484	0.391	0.357	0.769	0.531
15	1988	0.447	0.409	0.345	0.477	0.379	0.342	0.752	0.506
16	1987	0.429	0.394	0.329	0.465	0.363	0.324	0.746	0.489
17	1986	0.402	0.370	0.306	0.441	0.339	0.301	0.720	0.460
18	1985	0.376	0.344	0.282	0.416	0.314	0.277	0.697	0.433
19	1984	0.354	0.322	0.262	0.395	0.293	0.257	0.681	0.413
20	1983	0.336	0.306	0.246	0.379	0.278	0.241	0.676	0.399
21	1982	0.320	0.288	0.229	0.361	0.260	0.225	0.670	0.385
22	1981	0.314	0.279	0.220	0.354	0.252	0.217	0.668	0.374
23	1980	0.324	0.285	0.222	0.365	0.256	0.221	0.686	0.374
24	1979	0.330	0.290	0.223	0.375	0.260	0.222	0.720	0.382
25	1978	0.336	0.292	0.223	0.383	0.260	0.223	0.765	0.396
26	1977	0.338	0.291	0.220	0.386	0.257	0.220	0.811	0.408
27	1976	0.333	0.284	0.212	0.380	0.248	0.212	0.824	0.404
28	1975	0.332	0.279	0.206	0.377	0.241	0.208	0.837	0.400
29	1974	0.353	0.291	0.210	0.393	0.248	0.219	0.897	0.418
30	1973	0.377	0.313	0.223	0.426	0.267	0.230	0.940	0.426
31	1972	0.362	0.299	0.211	0.412	0.255	0.218	0.989	0.437
32	1971	0.349	0.286	0.200	0.399	0.244	0.206	1.031	0.443
33	1970	0.344	0.281	0.193	0.395	0.240	0.201	1.067	0.446
34	1969	0.340	0.276	0.188	0.393	0.236	0.196	1.080	0.440
35	1968	0.330	0.266	0.180	0.383	0.228	0.187	1.107	0.439
36	1967	0.317	0.255	0.171	0.372	0.219	0.178	1.114	0.431
37	1966	0.308	0.246	0.163	0.363	0.210	0.169	1.110	0.418
38	1965	0.295	0.235	0.154	0.349	0.199	0.161	1.105	0.405
39	1964	0.277	0.219	0.142	0.331	0.186	0.149	1.091	0.390
40	1963	0.261	0.205	0.132	0.313	0.173	0.137	1.069	0.372
41	1962	0.243	0.190	0.121	0.293	0.160	0.127	1.056	0.358
42	1961	0.227	0.176	0.111	0.275	0.148	0.116	1.029	0.340
43	1960	0.209	0.162	0.101	0.257	0.136	0.106	0.998	0.321
44	1959	0.197	0.152	0.094	0.244	0.127	0.099	0.979	0.307
45	1958	0.187	0.142	0.088	0.231	0.119	0.093	0.970	0.296
46	1957	0.178	0.135	0.082	0.222	0.112	0.089	0.946	0.281
47	1956	0.179	0.135	0.081	0.224	0.112	0.087	0.936	0.271
48	1955	0.182	0.137	0.081	0.229	0.114	0.084	0.950	0.268
49	1954	0.174	0.130	0.077	0.221	0.108	0.082	0.943	0.258
50	1953	0.165	0.123	0.071	0.209	0.101	0.076	0.921	0.246

2003 TREND TABLES

2002 = 100%

AGE	YEAR	M & E	BREWING	CEMENT	CREAM	FLOUR	METAL	MINING
		AVG.	DISTILL	& CLAY	DAIRY	MILLS	FABR.	MILLING
1	2002	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2	2001	1.006	1.006	1.006	1.007	1.006	1.002	1.011
3	2000	1.015	1.017	1.016	1.018	1.016	1.009	1.018
4	1999	1.033	1.036	1.033	1.039	1.037	1.023	1.035
5	1998	1.036	1.042	1.037	1.043	1.041	1.022	1.040
6	1997	1.045	1.052	1.048	1.053	1.051	1.032	1.051
7	1996	1.062	1.069	1.061	1.071	1.067	1.045	1.068
8	1995	1.078	1.089	1.081	1.090	1.084	1.064	1.085
9	1994	1.117	1.130	1.119	1.136	1.128	1.105	1.119
10	1993	1.148	1.157	1.144	1.166	1.158	1.133	1.149
11	1992	1.170	1.175	1.162	1.185	1.176	1.149	1.174
12	1991	1.185	1.188	1.171	1.200	1.187	1.159	1.194
13	1990	1.209	1.215	1.194	1.229	1.212	1.184	1.221
14	1989	1.241	1.249	1.227	1.265	1.242	1.216	1.259
15	1988	1.307	1.323	1.289	1.341	1.312	1.276	1.327
16	1987	1.363	1.382	1.334	1.403	1.370	1.332	1.370
17	1986	1.383	1.399	1.347	1.426	1.387	1.349	1.381
18	1985	1.396	1.412	1.356	1.448	1.403	1.358	1.388
19	1984	1.417	1.432	1.376	1.474	1.425	1.382	1.405
20	1983	1.455	1.468	1.409	1.509	1.457	1.420	1.433
21	1982	1.482	1.489	1.432	1.528	1.474	1.452	1.467
22	1981	1.551	1.558	1.510	1.601	1.542	1.518	1.548
23	1980	1.711	1.723	1.677	1.772	1.706	1.683	1.718
24	1979	1.882	1.909	1.845	1.969	1.889	1.870	1.885
25	1978	2.057	2.076	2.016	2.147	2.066	2.051	2.063
26	1977	2.213	2.232	2.168	2.303	2.216	2.207	2.231
27	1976	2.330	2.348	2.291	2.424	2.333	2.325	2.363
28	1975	2.476	2.483	2.432	2.571	2.472	2.471	2.529
29	1974	2.761	2.801	2.775	2.869	2.785	2.803	2.894
30	1973	3.197	3.274	3.249	3.353	3.265	3.279	3.328
31	1972	3.312	3.397	3.363	3.472	3.380	3.412	3.439
32	1971	3.424	3.532	3.482	3.609	3.491	3.537	3.554
33	1970	3.627	3.774	3.704	3.845	3.705	3.723	3.771
34	1969	3.858	4.040	3.945	4.101	3.942	3.983	4.011
35	1968	4.026	4.234	4.118	4.288	4.104	4.167	4.177
36	1967	4.184	4.422	4.281	4.455	4.256	4.289	4.330
37	1966	4.357	4.609	4.455	4.653	4.433	4.453	4.510
38	1965	4.492	4.756	4.617	4.823	4.573	4.673	4.652
39	1964	4.549	4.818	4.684	4.892	4.624	4.816	4.703
40	1963	4.599	4.878	4.752	4.946	4.671	4.912	4.752
41	1962	4.612	4.891	4.767	4.965	4.675	4.936	4.764
42	1961	4.638	4.922	4.781	4.991	4.691	5.006	4.770
43	1960	4.628	4.933	4.760	4.976	4.661	5.074	4.743
44	1959	4.683	4.989	4.831	5.043	4.716	5.223	4.796
45	1958	4.762	5.072	4.955	5.171	4.801	5.325	4.883
46	1957	4.887	5.206	5.103	5.327	4.923	5.481	5.007
47	1956	5.268	5.649	5.541	5.766	5.330	5.948	5.421
48	1955	5.771	6.254	6.051	6.297	5.821	6.498	5.924
49	1954	5.959	6.458	6.221	6.472	5.984	6.681	6.099
50	1953	6.028	6.522	6.328	6.582	6.088	6.796	6.198

2003 TREND TABLES**2002 = 100%**

AGE	YEAR	PULP & PAPER	PETRO & CHEMICAL	REFRIG. & COLD	WOOD PRODUCTS	BLDG. C-D-S
1	2002	1.000	1.000	1.000	1.000	1.000
2	2001	1.008	1.006	1.008	1.006	1.020
3	2000	1.015	1.015	1.018	1.012	1.032
4	1999	1.035	1.033	1.038	1.030	1.082
5	1998	1.038	1.036	1.042	1.034	1.109
6	1997	1.046	1.045	1.052	1.043	1.128
7	1996	1.067	1.062	1.069	1.059	1.159
8	1995	1.082	1.078	1.088	1.074	1.171
9	1994	1.118	1.117	1.129	1.108	1.208
10	1993	1.152	1.148	1.159	1.140	1.251
11	1992	1.179	1.170	1.181	1.165	1.296
12	1991	1.195	1.185	1.195	1.183	1.312
13	1990	1.218	1.209	1.222	1.207	1.329
14	1989	1.250	1.241	1.255	1.240	1.361
15	1988	1.318	1.307	1.324	1.297	1.387
16	1987	1.372	1.363	1.378	1.344	1.434
17	1986	1.391	1.383	1.398	1.361	1.442
18	1985	1.400	1.396	1.409	1.371	1.453
19	1984	1.416	1.417	1.430	1.389	1.480
20	1983	1.455	1.455	1.473	1.423	1.529
21	1982	1.481	1.482	1.500	1.452	1.578
22	1981	1.551	1.551	1.577	1.532	1.640
23	1980	1.711	1.711	1.744	1.703	1.754
24	1979	1.880	1.882	1.923	1.872	1.918
25	1978	2.048	2.057	2.094	2.053	2.124
26	1977	2.210	2.213	2.245	2.214	2.343
27	1976	2.330	2.330	2.357	2.337	2.480
28	1975	2.479	2.476	2.493	2.498	2.624
29	1974	2.793	2.761	2.787	2.884	2.932
30	1973	3.246	3.197	3.254	3.306	3.199
31	1972	3.356	3.312	3.380	3.418	3.507
32	1971	3.467	3.424	3.513	3.538	3.806
33	1970	3.680	3.627	3.755	3.763	4.102
34	1969	3.914	3.858	4.020	4.009	4.325
35	1968	4.075	4.026	4.213	4.186	4.621
36	1967	4.227	4.184	4.400	4.351	4.845
37	1966	4.402	4.357	4.585	4.530	5.027
38	1965	4.541	4.492	4.732	4.693	5.212
39	1964	4.590	4.549	4.794	4.761	5.361
40	1963	4.637	4.599	4.854	4.803	5.473
41	1962	4.650	4.612	4.868	4.846	5.629
42	1961	4.656	4.638	4.901	4.843	5.719
43	1960	4.625	4.628	4.908	4.840	5.775
44	1959	4.680	4.683	4.964	4.935	5.903
45	1958	4.764	4.762	5.048	5.035	6.088
46	1957	4.886	4.887	5.179	5.317	6.190
47	1956	5.288	5.268	5.619	5.633	6.376
48	1955	5.775	5.771	6.221	5.958	6.740
49	1954	5.936	5.959	6.428	6.323	6.967
50	1953	6.037	6.028	6.491	6.411	7.087

**DEPRECIATION TABLES
DECLINING BALANCE RATES**

AGE	YEAR	4.0%	4.5%	6.5%	7.0%	7.5%	8.0%	8.5%
1	2002	0.9600	0.9550	0.9350	0.9300	0.9250	0.9200	0.9150
2	2001	0.9216	0.9120	0.8742	0.8649	0.8556	0.8464	0.8372
3	2000	0.8847	0.8710	0.8174	0.8044	0.7915	0.7787	0.7661
4	1999	0.8493	0.8318	0.7643	0.7481	0.7321	0.7164	0.7009
5	1998	0.8154	0.7944	0.7146	0.6957	0.6772	0.6591	0.6414
6	1997	0.7828	0.7586	0.6681	0.6470	0.6264	0.6064	0.5868
7	1996	0.7514	0.7245	0.6247	0.6017	0.5794	0.5578	0.5370
8	1995	0.7214	0.6919	0.5841	0.5596	0.5360	0.5132	0.4913
9	1994	0.6925	0.6607	0.5461	0.5204	0.4958	0.4722	0.4496
10	1993	0.6648	0.6310	0.5106	0.4840	0.4586	0.4344	0.4113
11	1992	0.6382	0.6026	0.4774	0.4501	0.4242	0.3996	0.3764
12	1991	0.6127	0.5755	0.4464	0.4186	0.3924	0.3677	0.3444
13	1990	0.5882	0.5496	0.4174	0.3893	0.3629	0.3383	0.3151
14	1989	0.5647	0.5249	0.3903	0.3620	0.3357	0.3112	0.2883
15	1988	0.5421	0.5012	0.3649	0.3367	0.3105	0.2863	0.2638
16	1987	0.5204	0.4787	0.3412	0.3131	0.2873	0.2634	0.2414
17	1986	0.4996	0.4571	0.3190	0.2912	0.2657	0.2423	0.2209
18	1985	0.4796	0.4366	0.2983	0.2708	0.2458	0.2229	0.2021
19	1984	0.4604	0.4169	0.2789	0.2519	0.2273	0.2051	0.1849
20	1983	0.4420	0.3982	0.2608	0.2342	0.2103	0.1887	0.1692
21	1982	0.4243	0.3803	0.2438	0.2178	0.1945	0.1736	0.1548
22	1981	0.4073	0.3631	0.2280	0.2026	0.1799	0.1597	0.1417
23	1980	0.3911	0.3468	0.2131	0.1884	0.1664	0.1469	0.1296
24	1979	0.3754	0.3312	0.1993	0.1752	0.1540	0.1352	0.1186
25	1978	0.3604	0.3163	0.1863	0.1630	0.1424	0.1244	0.1085
26	1977	0.3460	0.3021	0.1742	0.1516	0.1317	0.1144	0.0993
27	1976	0.3321	0.2885	0.1629	0.1409	0.1219	0.1053	0.0909
28	1975	0.3189	0.2755	0.1523	0.1311	0.1127	0.0968	0.0831
29	1974	0.3061	0.2631	0.1424	0.1219	0.1043	0.0891	0.0761
30	1973	0.2939	0.2512	0.1332	0.1134	0.0964	0.0820	0.0696
31	1972	0.2821	0.2399	0.1245	0.1054	0.0892	0.0754	0.0637
32	1971	0.2708	0.2291	0.1164	0.0981	0.0825	0.0694	0.0583
33	1970	0.2600	0.2188	0.1088	0.0912	0.0763	0.0638	0.0533
34	1969	0.2496	0.2090	0.1018	0.0848	0.0706	0.0587	0.0488
35	1968	0.2396	0.1996	0.0951	0.0789	0.0653	0.0540	0.0446
36	1967	0.2300	0.1906	0.0890	0.0733	0.0604	0.0497	0.0408
37	1966	0.2208	0.1820	0.0832	0.0682	0.0559	0.0457	0.0374
38	1965	0.2120	0.1738	0.0778	0.0634	0.0517	0.0421	0.0342
39	1964	0.2035	0.1660	0.0727	0.0590	0.0478	0.0387	0.0313
40	1963	0.1954	0.1585	0.0680	0.0549	0.0442	0.0356	0.0286
41	1962	0.1876	0.1514	0.0636	0.0510	0.0409	0.0328	0.0262
42	1961	0.1800	0.1446	0.0594	0.0475	0.0378	0.0301	0.0240
43	1960	0.1728	0.1381	0.0556	0.0441	0.0350	0.0277	0.0219
44	1959	0.1659	0.1319	0.0520	0.0410	0.0324	0.0255	0.0201
45	1958	0.1593	0.1259	0.0486	0.0382	0.0299	0.0235	0.0184
46	1957	0.1529	0.1203	0.0454	0.0355	0.0277	0.0216	0.0168
47	1956	0.1468	0.1149	0.0425	0.0330	0.0256	0.0199	0.0154
48	1955	0.1409	0.1097	0.0397	0.0307	0.0237	0.0183	0.0141
49	1954	0.1353	0.1048	0.0371	0.0286	0.0219	0.0168	0.0129
50	1953	0.1299	0.1000	0.0347	0.0266	0.0203	0.0155	0.0118