

Exhibit 1

ACCT CODE	NEW TITLE	Old TITLE
151001	INACTIVE	Off. Furn. & Equip. (\$100-\$499.99)
151501	INACTIVE	EDP Equipment (\$100-\$499.99)
152101	INACTIVE	Passenger Automo. (\$100-\$499.99)
152201	INACTIVE	Motor Vehicles (\$100-\$499.99)
153001	INACTIVE	Household Equipment (\$100-\$499.99)
154001	INACTIVE	Machinery & Tools (\$100-\$499.99)
155001	INACTIVE	Scientific Instrum. (\$100-\$499.99)
156101	INACTIVE	Training Materials (\$100-\$499.99)
159901	INACTIVE	Equip-Not Elsewhere (\$100-\$499.99)
175001	INACTIVE	Telepho, Data, Radio (\$100-\$499.99)
158201	INACTIVE	Capital Lease Equip (\$100-\$499.99)
158202	INACTIVE	Capital Lease Equip (\$500-\$4999.99)
151002	Off. Furn. & Equip. (\$1,000-\$4999.99)	Off. Furn. & Equip. (\$500-\$4999.99)
151502	EDP Equi. (H.T=>\$500) & (All=>\$1,000)	EDP Equipment (\$500-\$4999.99)
152102	Passenger Automo. (\$1,000-\$4999.99)	Passenger Automo. (\$500-\$4999.99)
152202	Motor Vehicles (\$1,000-\$4999.99)	Motor Vehicles (\$500-\$4999.99)
153002	Household Equipment (\$1,000-\$4999.99)	Household Equipment (\$500-\$4999.99)
154002	Machinery & Tools (H.T=>\$500) & (All=>\$1,000)	Machinery & Tools (\$500-\$4999.99)
155002	Scientific Instrum. (H.T=>\$500) & (All=>\$1,000)	Scientific Instrum. (\$500-\$4999.99)
156102	Training Materials (H.T=>\$500) & (All=>\$1,000)	Training Materials (\$500-\$4999.99)
159902	Equip-Not Elsewhere (H.T=>\$500) & (All=>\$1,000)	Equip-Not Elsewhere (\$500-\$4999.99)
175002	Teleph, Data, Radio (H.T=>\$500) & (All=>\$1,000)	Teleph, Data, Radio (\$500-\$4999.99)
151003	Off. Furn. & Equip. (=>\$5,000)	Off. Furn. & Equip. (=>\$5,000)
151503	EDP Equipment (=>\$5,000)	EDP Equipment (=>\$5,000)
152103	Passenger Automo. (=>\$5,000)	Passenger Automo. (=>\$5,000)
152203	Motor Vehicles (=>\$5,000)	Motor Vehicles (=>\$5,000)
153003	Household Equipment (=>\$5,000)	Household Equipment (=>\$5,000)
154003	Machinery & Tools (=>\$5,000)	Machinery & Tools (=>\$5,000)
155003	Scientific Instrum. (=>\$5,000)	Scientific Instrum. (=>\$5,000)
156103	Training Materials (=>\$5,000)	Training Materials (=>\$5,000)
159903	Equip-Not Elsewhere (=>\$5,000)	Equip-Not Elsewhere (=>\$5,000)
175003	Telephone, Data, Radio (=>\$5,000)	Telephone, Data, Radio (=>\$5,000)
158203	Capital Lease Equip (=>\$5,000)	Capital Lease Equip (=>\$5,000)