Equipment	Amortization Time (months)
1. Laser Sources	
a. Gas Lasers	36
b. Solid State Lasers and Amplifiers	60
c. Diode Lasers and Amplifiers	36
d. Fiber Lasers and Amplifiers	36
2. Furniture	**60 - 120**
a. Optical Tables and Benches	120
b. Racks	120
c. Laminar Flow Chambers	60
d. Drawers	120
e. Cupboards	120
f. Generic Furniture	120
3. Optical Instruments	**36**
a. Optical Isolators	36
b. Optical Modulators	36
c. Power meters	36
d. Lambda meters	36
e. Spectrometers and Monochromators	36
f. IR viewers	36
4. Vacuum Systems	**36**
a. Ionic Pumps	36
b. Turbo Pumps	36
c. Rotary and Membrane Pumps	36
d. Other Pumps	36
e. Gauges	36
5. Electronic Instruments	**36**
a. Spectrum Analyzers	36
b. Oscilloscopes	36
c. Function Generators and Synthetizers	36
d. Multimeters	36
e. Current and Voltage Sources	36
f. Other electronic equipment	36
g. Monitors	36
h. CCD Cameras	36
i. Computers	36

- Note: Any component with a cost lower than € 500 is considered as consumable

Durable Equipment Amortization

We have divided durable equipment in 5 categories following their use in the laboratory. Inside categories we have further divided the equipment in subcategories following the nature of the material. Amortization time varies between categories and subcategories. We adopted two different criteria to establish the various amortization times: wear and obsolescence.
In the following we explain the application of the criteria to different categories

1. Laser Sources:
   Laser sources and amplifiers contain active media of different nature. These media are subject to wear and have be substituted on average every 36 months. Usually the cost of this substitution is comparable to the cost of the instrument. Solid state systems are an exception due to the intrinsic stability of the active medium and can last up to 60 months.
2. Furniture:
   Furniture is subject to moderate wear allowing the longest amortization time established in 120 months. An exception is given by Laminar Flow Chambers where the presence of movable parts increase the wear reducing the lifetime to an average of 60 months.
3. Optical Instruments:
   Optical Instruments are generally fragile and normally contain electronics that rapidly become obsolete reducing their lifetime to an average of 36 months.
4. Vacuum Systems:
   Vacuum pumps are subject to wear, ionic pumps need frequent reconditioning while mechanical pumps contain fast moving parts that are subject to considerable wear. Pumps lifetimes has then to be establishes at 36 months. Vacuum gauges are also subject to wear and are normally fragile therefore reducing their lifetime to 36 months.
5. Electronic Instruments:
   Electronic Instruments rapidly become obsolete due to the fast development of such instruments

The nature of LENS is such that the present list can only be taken as indicative. It is assumed that whenever an instrument does not fall precisely into any of the tabulated categories a technical report on estimated amortization time will be required.