**Section 605.205 Retirement Unit Instructions**

a) The list of retirement units is representative but not necessarily exhaustive. The appearance of a retirement unit under an account warrants the inclusion of the unit in the account mentioned only when the function, character, primary purpose, and text of the account also indicates inclusion inasmuch as the same unit frequently appears in more than one list.

b) The omission of an item from the list in an account or its inclusion in a functional system, does not preclude its treatment as a retirement unit if it costs more than $100 and is not an integral part of a larger retirement unit. The term "integral part" is used in a physical rather than a functional sense. For instance, both the pump and heat exchanger mounted separately in a vaporizing system will be considered retirement units, as contrasted with a packaged unit where both would be considered an integral part of the package.