

PRIME COST RATE CALCULATION METHOD

Property:

Client:

Construction Costs as at 1989, commercial investment property

Settlement Date: August 20, 1999

File No: 07/01757

Assessment Date: June 20, 2007

DEPRECIATION SCHEDULE -

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Item No.	DESCRIPTION INCLUDING ADJUSTMENTS TO INITIAL PURCHASE DATE	COMPONENT COST AT SETTLEMENT Tax Year 1999/00 \$	RATES POST 01/01/2001 %	DEPRECIATION IN NOMINATED YEAR AFTER INITIAL CONSTRUCTION										DECLINE IN VALUE REMAINING
				Tax Year 1999/00 \$	Tax Year 2000/01 \$	Tax Year 2001/02 \$	Tax Year 2002/03 \$	Tax Year 2003/04 \$	Tax Year 2004/05 \$	Tax Year 2005/06 \$	Tax Year 2006/07 \$	Tax Year 2007/08 \$	Tax Year 2008/09 \$	
1.0	Electrical Equipment													
1.1	Lighting units	1,411	5.00%	61	71	71	71	71	71	71	71	71	71	715
	Initial Cost In 1989 2985													
	Depn to 19/08/1999 1574													
	Balance 1411													
2.0	Fixtures & Fittings													
2.1	Carpet	4,044	10.00%	166	404	404	404	404	404	404	404	404	404	238
	Initial Cost In 2002 4044													
	Depn to 19/08/1999 0													
	Balance 4044													
2.2	Blinds	2,226	5.00%	46	111	111	111	111	111	111	111	111	111	1,178
	Initial Cost In 2002 2226													
	Depn to 19/08/1999 0													
	Balance 2226													
2.3	Hot water service	750	5.00%	32	38	38	38	38	38	38	38	38	38	380
	Initial Cost In 2007 750													
	Depn to 19/08/1999 0													
	Balance 750													
2.4	Split System Air Cond x3	7,500	10.00%	308	750	750	750	750	750	750	750	750	750	442
	Initial Cost In 1989 7500													
	Depn to 19/08/1999 0													
	Balance 7500													
2.5	Low value items under \$300 Inc Fire Extinguishers	890	100.00%	890	0	0	0	0	0	0	0	0	0	0
TOTAL PRIME COST DEPRECIATION ITEMS		16,821		1,504	1,374	1,374	1,374	1,374	1,374	1,374	1,374	1,374	1,374	2,954

Please note: Calculations for 1999/00 Taxation Year have been calculated from the settlement date .

DIMINISHING VALUE RATE CALCULATION METHOD

Property:

Settlement Date: August 20, 1999

Client:

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DEPRECIATION SCHEDULE -

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Item No.	DESCRIPTION INCLUDING ADJUSTMENTS TO INITIAL PURCHASE DATE	COMPONENT COST AT SETTLEMENT Tax Year 1999/00 \$	RATES POST 01/01/2001 %	DEPRECIATION IN NOMINATED YEAR AFTER INITIAL CONSTRUCTION										DECLINE IN VALUE REMAINING
				Tax Year 1999/00 \$	Tax Year 2000/01 \$	Tax Year 2001/02 \$	Tax Year 2002/03 \$	Tax Year 2003/04 \$	Tax Year 2004/05 \$	Tax Year 2005/06 \$	Tax Year 2006/07 \$	Tax Year 2007/08 \$	Tax Year 2008/09 \$	
1.0	Electrical Equipment													
1.1	Lighting units <i>Initial Cost</i> In 1989 2985 <i>Depn to</i> 19/08/1999 1672 <i>Balance</i> 1313	1,313	7.50%	85	92	85	79	73	67	62	58	53	49	609
2.0	Fixtures & Fittings													
2.1	Carpet <i>Initial Cost</i> In 2002 4044 <i>Depn to</i> 19/08/1999 0 <i>Balance</i> 4044	4,044	15.00%	249	569	484	411	350	297	253	215	182	155	879
2.2	Blinds <i>Initial Cost</i> In 2002 2226 <i>Depn to</i> 19/08/1999 0 <i>Balance</i> 2226	2,226	7.50%	69	162	150	138	128	118	110	101	94	87	1,069
2.3	Hot water service <i>Initial Cost</i> In 2007 750 <i>Depn to</i> 19/08/1999 0 <i>Balance</i> 750	750	7.50%	49	53	49	45	42	39	36	33	30	28	348
2.4	Split System Air Cond x 3 <i>Initial Cost</i> In 2002 7500 <i>Depn to</i> 19/08/1999 0 <i>Balance</i> 7500	7,500	15.00%	462	1,056	897	763	648	551	468	398	338	288	1,630
2.5	Low value items under \$300 Inc Fire Extinguishers	890	100.00%	890	0	0	0	0	0	0	0	0	0	0
TOTAL DIMINISHING VALUE DEPRECIATION ITEMS		16,723		1,804	1,931	1,665	1,436	1,240	1,073	929	805	698	607	4,535

Please note: Calculations for 1999/00 Taxation Year have been calculated from the settlement date .

CAPITAL BUILDING WRITE OFF CALCULATION

Property:

Settlement Date: August 20, 1999

Client:

File No: 07/01757

Assessment Date: June 20, 2007

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DEPRECIATION SCHEDULE -

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Item No.	DESCRIPTION INCLUDING ADJUSTMENTS TO INITIAL PURCHASE DATE	COMPONENT COST AT SETTLEMENT Tax Year 1999/00 \$	RATES POST 01/01/2001 %	DEPRECIATION IN NOMINATED YEAR AFTER INITIAL CONSTRUCTION									DECLINE IN VALUE REMAINING	
				Tax Year 1999/00 \$	Tax Year 2000/01 \$	Tax Year 2001/02 \$	Tax Year 2002/03 \$	Tax Year 2003/04 \$	Tax Year 2004/05 \$	Tax Year 2005/06 \$	Tax Year 2006/07 \$	Tax Year 2007/08 \$		Tax Year 2008/09 \$
3.0 Residual Capital														
3.1 Expenditure - Building Write Off-		101,953	2.50%	2,996	3,461	3,461	3,461	3,461	3,461	3,461	3,461	3,461	3,461	67,806
Initial cost In 1989	138445													
Depn to 19/08/1999	36492													
Balance	101953													
3.2 Expenditure - Building Write Off- Kitchen joinery		825	2.50%	24	28	28	28	28	28	28	28	28	28	549
Initial cost In 1989	1120													
Depn to 19/08/1999	295													
Balance	825													
4.0 Non Building Expenditure (Demolition, Landscaping)		2,500	0.00%	0	0	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL BUILDING WRITE OFF		105,278		3,021	3,489	3,489	3,489	3,489	3,489	3,489	3,489	3,489	3,489	68,355

Please note: Calculations for 1999/00 Taxation Year have been calculated from the settlement date .

LOW VALUE ASSET POOL CALCULATION

Property:

Settlement Date: August 20, 1999

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File No: 07/01757

Assessment Date: June 20, 2007

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DEPRECIATION SCHEDULE -

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Item No.	DESCRIPTION INCLUDING ADJUSTMENTS TO INITIAL PURCHASE DATE	COMPONENT COST AT SETTLEMENT Tax Year 1999/00 \$	RATES POST 01/01/2001 %	DEPRECIATION IN NOMINATED YEAR AFTER INITIAL CONSTRUCTION										DECLINE IN VALUE REMAINING
				Tax Year 1999/00 \$	Tax Year 2000/01 \$	Tax Year 2001/02 \$	Tax Year 2002/03 \$	Tax Year 2003/04 \$	Tax Year 2004/05 \$	Tax Year 2005/06 \$	Tax Year 2006/07 \$	Tax Year 2007/08 \$	Tax Year 2008/09 \$	
5.0 Low Value Asset Pool														
5.1	Auto Roller Door Motor	550	37.50%	103	168	105	65	41	26	16	10	6	4	7
5.2	Fire Hose & Nozzels	475	37.50%	89	145	90	57	35	22	14	9	5	3	6
Please note Low Value Pool Items Are depreciated at 18.75% in the first year of ownership then at 37.5% for each items effective life.														
TOTAL LOW VALUE ASSET POOL ITEMS		1,025		192	312	195	122	76	48	30	19	12	7	12

Please note: Calculations for 1999/00 Taxation Year have been calculated from the settlement date .

SUMMARY - CAPITAL BUILDING WRITE OFF AND DEPRECIATION ITEMS

Property:

Report Date:

July 13, 2007

Client:

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PRIME COST METHOD	DEPRECIATION IN NOMINATED YEAR AFTER INITIAL CONSTRUCTION										DECLINE IN VALUE REMAINING	
	Tax Year 1999/00 \$	Tax Year 2000/01 \$	Tax Year 2001/02 \$	Tax Year 2002/03 \$	Tax Year 2003/04 \$	Tax Year 2004/05 \$	Tax Year 2005/06 \$	Tax Year 2006/07 \$	Tax Year 2007/08 \$	Tax Year 2008/09 \$		
TOTAL OF DEPRECIATION PLANT ITEMS	1,504	1,374	1,374	1,374	1,374	1,374	1,374	1,374	1,374	1,374	1,374	2,954
TOTAL LOW VALUE ASSET POOL ITEMS	192	312	195	122	76	48	30	19	12	7		12
TOTAL OF CAPITAL BUILDING WRITE OFF ITEMS	3,021	3,489	3,489	3,489	3,489	3,489	3,489	3,489	3,489	3,489	3,489	68,355
TOTAL AMOUNT CLAIMABLE EACH YEAR	4,716	5,175	5,058	4,985	4,939	4,911	4,893	4,881	4,875	4,870		71,321

Please note: Calculations for 1999/00 Taxation Year have been calculated from the settlement date .

DIMINISHING VALUE METHOD	DEPRECIATION IN NOMINATED YEAR AFTER INITIAL CONSTRUCTION										DECLINE IN VALUE REMAINING	
	Tax Year 1999/00 \$	Tax Year 2000/01 \$	Tax Year 2001/02 \$	Tax Year 2002/03 \$	Tax Year 2003/04 \$	Tax Year 2004/05 \$	Tax Year 2005/06 \$	Tax Year 2006/07 \$	Tax Year 2007/08 \$	Tax Year 2008/09 \$		
TOTAL OF DEPRECIATION PLANT ITEMS	1,804	1,931	1,665	1,436	1,240	1,073	929	805	698	607		4,535
TOTAL LOW VALUE ASSET POOL ITEMS	192	312	195	122	76	48	30	19	12	7		12
TOTAL OF CAPITAL BUILDING WRITE OFF ITEMS	3,021	3,489	3,489	3,489	3,489	3,489	3,489	3,489	3,489	3,489	3,489	68,355
TOTAL AMOUNT CLAIMABLE EACH YEAR	5,017	5,733	5,349	5,047	4,806	4,609	4,447	4,313	4,199	4,103		72,902

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