

ITEM DESCRIPTION	EFFECTIVE LIFE DIMINISHING VALUE RATES	INSTALLED COST	DEPRECIATION CLAIMS PER YEAR					REMAINING WDV
			1st YEAR	2nd YEAR	3rd YEAR	4th YEAR	5th YEAR	
Purchase Cost: \$439,500								
Mechanical - Air-Conditioning	11.25%	19,013	2,026	1,798	1,586	1,417	1,257	9,918
Mechanical - Ventilation	11.25%	696	77	68	61	54	48	378
Mechanical - Hot Water Service	7.50%	246	18	17	16	15	14	157
Electrical - Light Fixtures, Switchboards, Etc.	7.50%	12,379	928	859	794	735	680	8,383
Automatic Garage Door Mechanism	7.50%	28	2	2	2	2	2	20
Lifts	8.00%	10,556	950	865	787	716	651	6,087
Fire Protection	7.50%	7,200	540	500	482	427	395	4,876
Carpet	30.00%	11,256	3,377	2,364	1,685	1,158	811	1,892
Kitchen Joinery	7.50%	493	37	34	32	29	27	324
Demountable Partitions	7.50%	1,437	108	100	92	85	79	973
Directory Board	7.50%	264	20	18	17	16	14	179
Communications Installation	7.50%	901	68	63	58	53	49	610
Signage	7.50%	262	20	18	17	16	14	177
<b>Low Value Asset Pool (Items Under \$1,000):</b>								
First Year Rate is 18.75%	18.75%	320	60	88	61	38	24	40
Sanitary Accessories	37.50%							
Building Allowance	2.50%	79,189	730	730	730	730	730	25,649
<b>Total Cumulative Write-Off Over the First 5 Years</b>		93,243	8,962	7,533	6,379	5,491	4,796	60,082
								\$33,161

Notes: 1. This schedule bases depreciable plant on the purchase cost of the investment property and the 2.5% building concession allowance is based on the construction cost.  
2. Depreciation has been assessed using Effective Life Rates on the Diminishing Value basis in line with Tax Ruling TR 2000/18, effective 1st January 2001.