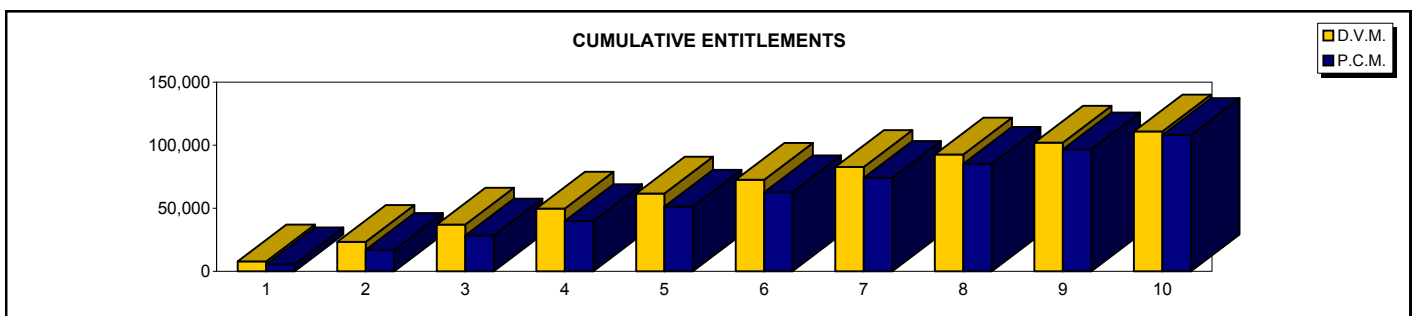
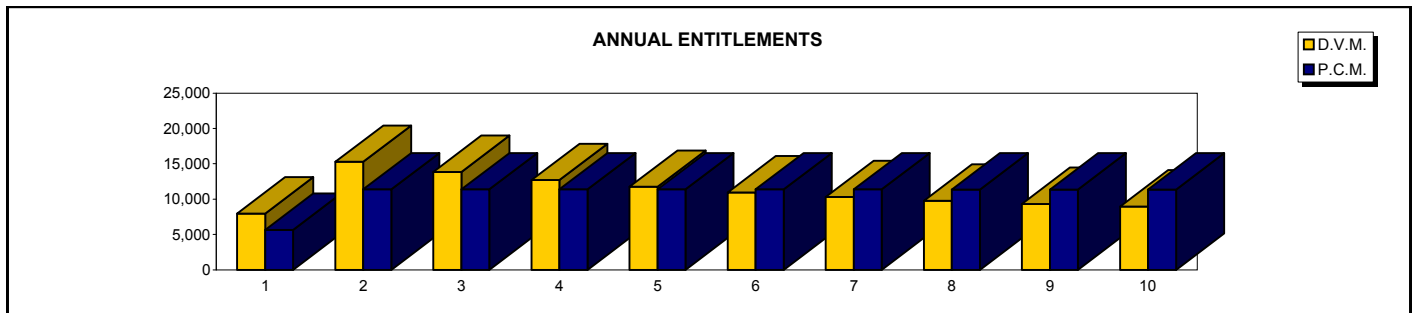


# THEODORE APARTMENTS, KELVIN GROVE

ESTIMATE OF CAPITAL ALLOWANCES AND TAX DEPRECIATION

|                |                                   |
|----------------|-----------------------------------|
| <b>UNIT 44</b> | <b>PURCHASE PRICE = \$580,000</b> |
|----------------|-----------------------------------|

| YEAR            | PRIME COST METHOD            |                                 |                                |                              | DIMINISHING VALUE METHOD     |                                 |                                |                              |
|-----------------|------------------------------|---------------------------------|--------------------------------|------------------------------|------------------------------|---------------------------------|--------------------------------|------------------------------|
|                 | Division 40 Allowances Plant | Division 43 Allowances Building | Total Yearly Capital Allowance | Cumulative Capital Allowance | Division 40 Allowances Plant | Division 43 Allowances Building | Total Yearly Capital Allowance | Cumulative Capital Allowance |
| First Year Days | \$                           | \$                              | \$                             | \$                           | \$                           | \$                              | \$                             | \$                           |
| 181             |                              |                                 |                                |                              |                              |                                 |                                |                              |
| 1               | 2,311.92                     | 3,340.96                        | 5,652.88                       | 5,652.88                     | 4,623.84                     | 3,340.96                        | 7,964.80                       | 7,964.80                     |
| 2               | 4,662.16                     | 6,737.29                        | 11,399.45                      | 17,052.33                    | 8,549.28                     | 6,737.29                        | 15,286.57                      | 23,251.37                    |
| 3               | 4,662.16                     | 6,737.29                        | 11,399.45                      | 28,451.79                    | 7,127.78                     | 6,737.29                        | 13,865.07                      | 37,116.44                    |
| 4               | 4,662.16                     | 6,737.29                        | 11,399.45                      | 39,851.24                    | 5,964.28                     | 6,737.29                        | 12,701.57                      | 49,818.01                    |
| 5               | 4,662.16                     | 6,737.29                        | 11,399.45                      | 51,250.69                    | 5,009.34                     | 6,737.29                        | 11,746.63                      | 61,564.64                    |
| 6               | 4,657.58                     | 6,737.29                        | 11,394.87                      | 62,645.56                    | 4,223.41                     | 6,737.29                        | 10,960.70                      | 72,525.34                    |
| 7               | 4,640.18                     | 6,737.29                        | 11,377.47                      | 74,023.03                    | 3,574.74                     | 6,737.29                        | 10,312.03                      | 82,837.37                    |
| 8               | 4,627.24                     | 6,737.29                        | 11,364.53                      | 85,387.56                    | 3,037.80                     | 6,737.29                        | 9,775.09                       | 92,612.47                    |
| 9               | 4,627.24                     | 6,737.29                        | 11,364.53                      | 96,752.09                    | 2,592.00                     | 6,737.29                        | 9,329.30                       | 101,941.76                   |
| 10              | 4,627.24                     | 6,737.29                        | 11,364.53                      | 108,116.62                   | 2,220.71                     | 6,737.29                        | 8,958.00                       | 110,899.77                   |
| Balance         | 19,786.47                    | 204,942.83                      | 224,729.31                     | 224,729.31                   | 17,003.32                    | 204,942.83                      | 221,946.16                     | 221,946.16                   |
| <b>TOTAL</b>    | <b>63,926.52</b>             | <b>268,919.40</b>               | <b>332,845.92</b>              |                              | <b>63,926.52</b>             | <b>268,919.40</b>               | <b>332,845.92</b>              |                              |



**NOTES TO PROSPECTIVE OWNER**

This assessment of Indicative Capital Allowances and Tax Depreciation cannot be submitted to the ATO as a final report as it is an **ESTIMATE ONLY**. Please contact **Gray Robinson & Cottrell Pty Ltd in Brisbane on (07) 3878 6222, or email e.dewet@grcqs.com**, in order to request the Final Capital Allowance and Tax Depreciation Report for submission to the ATO.