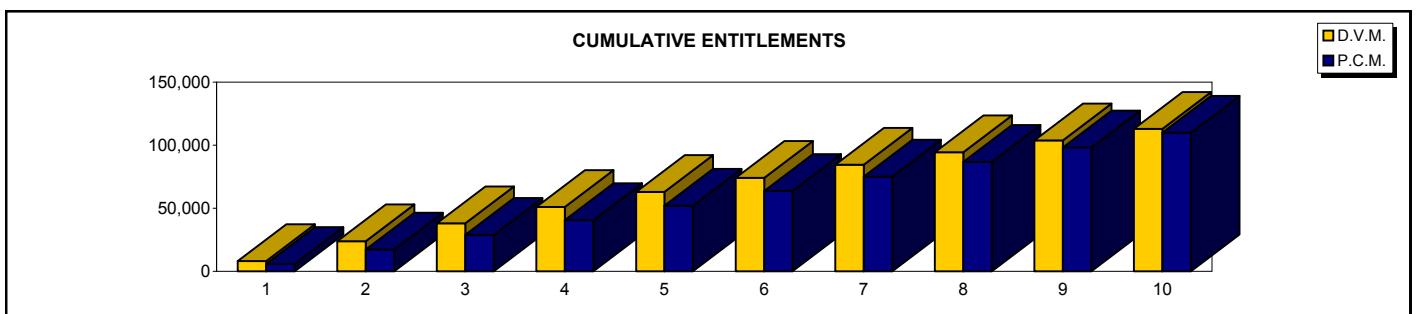
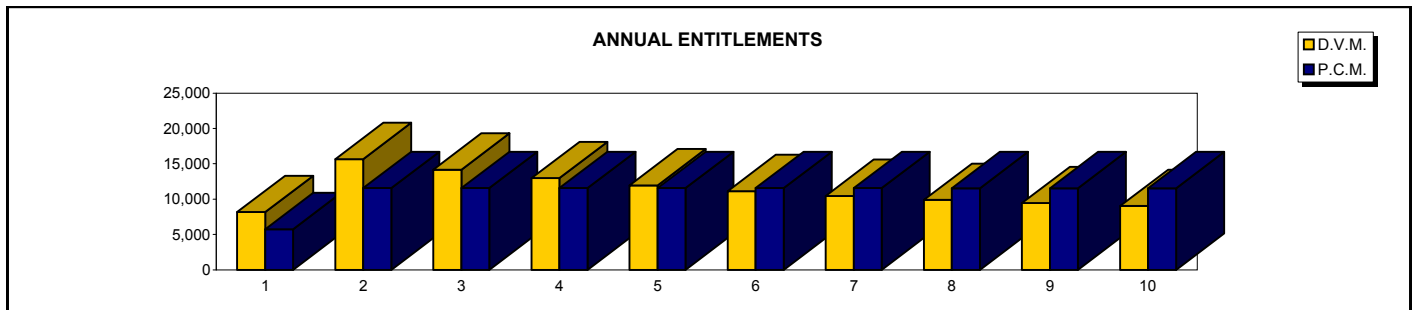


# THEODORE APARTMENTS, KELVIN GROVE

ESTIMATE OF CAPITAL ALLOWANCES AND TAX DEPRECIATION

| UNIT 52         |                              |                                 |                                |                              | PURCHASE PRICE = \$600,000   |                                 |                                |                              |
|-----------------|------------------------------|---------------------------------|--------------------------------|------------------------------|------------------------------|---------------------------------|--------------------------------|------------------------------|
| YEAR            | PRIME COST METHOD            |                                 |                                |                              | DIMINISHING VALUE METHOD     |                                 |                                |                              |
| First Year Days | 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 |
| 181             | \$                           | \$                              | \$                             | \$                           | \$                           | \$                              | \$                             | \$                           |
| 1               | 2,425.92                     | 3,318.82                        | 5,744.73                       | 5,744.73                     | 4,851.83                     | 3,318.82                        | 8,170.65                       | 8,170.65                     |
| 2               | 4,892.04                     | 6,692.65                        | 11,584.69                      | 17,329.42                    | 8,973.78                     | 6,692.65                        | 15,666.43                      | 23,837.08                    |
| 3               | 4,892.04                     | 6,692.65                        | 11,584.69                      | 28,914.11                    | 7,487.39                     | 6,692.65                        | 14,180.04                      | 38,017.12                    |
| 4               | 4,892.04                     | 6,692.65                        | 11,584.69                      | 40,498.79                    | 6,270.29                     | 6,692.65                        | 12,962.94                      | 50,980.06                    |
| 5               | 4,892.04                     | 6,692.65                        | 11,584.69                      | 52,083.48                    | 5,270.90                     | 6,692.65                        | 11,963.55                      | 62,943.61                    |
| 6               | 4,887.10                     | 6,692.65                        | 11,579.75                      | 63,663.23                    | 4,447.96                     | 6,692.65                        | 11,140.61                      | 74,084.22                    |
| 7               | 4,868.37                     | 6,692.65                        | 11,561.02                      | 75,224.25                    | 3,768.36                     | 6,692.65                        | 10,461.01                      | 84,545.22                    |
| 8               | 4,854.44                     | 6,692.65                        | 11,547.09                      | 86,771.34                    | 3,205.45                     | 6,692.65                        | 9,898.10                       | 94,443.33                    |
| 9               | 4,854.44                     | 6,692.65                        | 11,547.09                      | 98,318.43                    | 2,737.78                     | 6,692.65                        | 9,430.42                       | 103,873.75                   |
| 10              | 4,854.44                     | 6,692.65                        | 11,547.09                      | 109,865.52                   | 2,347.97                     | 6,692.65                        | 9,040.62                       | 112,914.37                   |
| Balance         | 21,165.40                    | 203,584.83                      | 224,750.24                     | 224,750.24                   | 18,116.55                    | 203,584.83                      | 221,701.39                     | 221,701.39                   |
| <b>TOTAL</b>    | <b>67,478.27</b>             | <b>267,137.48</b>               | <b>334,615.75</b>              |                              | <b>67,478.27</b>             | <b>267,137.48</b>               | <b>334,615.75</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.