

Capital Cost Allowance Schedules
 Cedar Plaza
 Buy v Lease Analysis

September 23, 2009
 Investit Decisions
 Buy v Lease

Building

Starting Date: Year 1 January
 Amount \$ 550,000
 CCA Claim: Full CCA Claim
 CCA Method: Building
 CCA Rate: 4.0%
 First Year Rate: 50.0%
 Claim CCA in last Year: Yes

<u>Comencing</u>	<u>Value of Improvements</u>	<u>CCA Available</u>	<u>CCA Claimed</u>	<u>Undepreciated Balance</u>
Yr. 1 Jan-Yr. 1 Dec	\$ 550,000	\$ 11,000	\$ 11,000	\$ 539,000
Yr. 2 Jan-Yr. 2 Dec		21,560	21,560	517,440
Yr. 3 Jan-Yr. 3 Dec		20,698	20,698	496,742
Yr. 4 Jan-Yr. 4 Dec		19,870	19,870	476,872
Yr. 5 Jan-Yr. 5 Dec		19,075	19,075	457,797
Yr. 6 Jan-Yr. 6 Dec		18,312	18,312	439,485
Yr. 7 Jan-Yr. 7 Dec		17,579	17,579	421,906
Yr. 8 Jan-Yr. 8 Dec		16,876	16,876	405,030
Yr. 9 Jan-Yr. 9 Dec		16,201	16,201	388,829
Yr. 10 Jan-Yr. 10 Dec		15,553	15,553	373,276
Total	\$ 550,000		\$ 176,724	