

**Capital Cost Allowance Schedules**

Pentium Place  
12,000 Sq. Ft Office Building

September 28, 2009  
Investit Decisions  
Real Estate Investment Yearly

**Building**

Starting Date: Year 1 January  
Amount \$ 1,000,000  
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	\$ 1,000,000	\$ 20,000	\$ 20,000	\$ 980,000
Yr. 2 Jan-Yr. 2 Dec		39,200	39,200	940,800
Yr. 3 Jan-Yr. 3 Dec		37,632	37,632	903,168
Yr. 4 Jan-Yr. 4 Dec		36,127	36,127	867,041
Yr. 5 Jan-Yr. 5 Dec		34,682	34,682	832,359
Yr. 6 Jan-Yr. 6 Dec		33,294	33,294	799,065
Yr. 7 Jan-Yr. 7 Dec		31,963	31,963	767,102
Yr. 8 Jan-Yr. 8 Dec		30,684	30,684	736,418
Yr. 9 Jan-Yr. 9 Dec		29,457	29,457	706,961
Yr. 10 Jan-Yr. 10 Dec		28,278	28,278	678,683
Total	\$ 1,000,000		\$ 321,317	