

Combined Depreciation Schedule

<u>Comencing</u>	<u>Value of Improvements</u>	<u>CCA Avaliable</u>	<u>CCA Claimed</u>	<u>Undepreciated Balance</u>
Yr. 1 Jan-Yr. 1 Dec	\$ 73,000	\$ 1,460	\$ 1,460	\$ 71,540
Yr. 2 Jan-Yr. 2 Dec	-	2,862	2,862	68,678
Yr. 3 Jan-Yr. 3 Dec	-	2,747	2,747	65,931
Yr. 4 Jan-Yr. 4 Dec	-	2,637	2,637	63,294
Yr. 5 Jan-Yr. 5 Dec	-	2,531	2,531	60,763
Yr. 6 Jan-Yr. 6 Dec	-	2,430	2,430	58,333
Yr. 7 Jan-Yr. 7 Dec	-	2,333	2,333	56,000
Yr. 8 Jan-Yr. 8 Dec	-	2,240	2,240	53,760
Yr. 9 Jan-Yr. 9 Dec	-	2,150	2,150	51,610
Yr. 10 Jan-Yr. 10 Dec	-	2,064	2,064	49,546
Total	\$ 73,000		\$ 23,454	

Capital Cost Allowance Schedules
 Capital Plaza
 Office Lease Analysis Landlord

September 23, 2009
 Investit Decisions
 Lease Analysis Landlord Office

No. 105 Leasehold Improvements

Starting Date: Year 1 January
 Amount: \$ 55,000
 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	\$ 55,000	\$ 1,100	\$ 1,100	\$ 53,900
Yr. 2 Jan-Yr. 2 Dec		2,156	2,156	51,744
Yr. 3 Jan-Yr. 3 Dec		2,070	2,070	49,674
Yr. 4 Jan-Yr. 4 Dec		1,987	1,987	47,687
Yr. 5 Jan-Yr. 5 Dec		1,907	1,907	45,780
Yr. 6 Jan-Yr. 6 Dec		1,831	1,831	43,949
Yr. 7 Jan-Yr. 7 Dec		1,758	1,758	42,191
Yr. 8 Jan-Yr. 8 Dec		1,688	1,688	40,503
Yr. 9 Jan-Yr. 9 Dec		1,620	1,620	38,883
Yr. 10 Jan-Yr. 10 Dec		1,555	1,555	37,328
Total	\$ 55,000		\$ 17,672	

Capital Cost Allowance Schedules
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September 23, 2009
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No. 306 Leasehold Improvements

Starting Date: Year 1 January
 Amount \$ 18,000
 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	\$ 18,000	\$ 360	\$ 360	\$ 17,640
Yr. 2 Jan-Yr. 2 Dec		706	706	16,934
Yr. 3 Jan-Yr. 3 Dec		677	677	16,257
Yr. 4 Jan-Yr. 4 Dec		650	650	15,607
Yr. 5 Jan-Yr. 5 Dec		624	624	14,983
Yr. 6 Jan-Yr. 6 Dec		599	599	14,384
Yr. 7 Jan-Yr. 7 Dec		575	575	13,809
Yr. 8 Jan-Yr. 8 Dec		552	552	13,257
Yr. 9 Jan-Yr. 9 Dec		530	530	12,727
Yr. 10 Jan-Yr. 10 Dec		509	509	12,218
Total	\$ 18,000		\$ 5,782	