

Capital Cost Allowance SchedulesCapital Plaza
Office Lease Analysis Tenant

September 23, 2009

Investit Decisions
Lease Analysis Tenant Office**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 | \$ 25,000 | \$ 500 | \$ 500 | \$ 24,500 |
| Yr. 2 Jan-Yr. 2 Dec | - | 980 | 980 | 23,520 |
| Yr. 3 Jan-Yr. 3 Dec | - | 940 | 940 | 22,580 |
| Yr. 4 Jan-Yr. 4 Dec | - | 903 | 903 | 21,677 |
| Yr. 5 Jan-Yr. 5 Dec | - | 867 | 867 | 20,810 |
| Yr. 6 Jan-Yr. 6 Dec | - | 832 | 832 | 19,978 |
| Yr. 7 Jan-Yr. 7 Dec | - | 799 | 799 | 19,179 |
| Yr. 8 Jan-Yr. 8 Dec | - | 767 | 767 | 18,412 |
| Yr. 9 Jan-Yr. 9 Dec | - | 737 | 737 | 17,675 |
| Yr. 10 Jan-Yr. 10 Dec | - | 707 | 707 | 16,968 |
| Total | \$ 25,000 | | \$ 8,032 | |

Capital Cost Allowance Schedules

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Lease Analysis Tenant Office

No. 105 Leashold Improvements

Starting Date: Year 1 January
Amount \$ 15,000
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 | \$ 15,000 | \$ 300 | \$ 300 | \$ 14,700 |
| Yr. 2 Jan-Yr. 2 Dec | | 588 | 588 | 14,112 |
| Yr. 3 Jan-Yr. 3 Dec | | 564 | 564 | 13,548 |
| Yr. 4 Jan-Yr. 4 Dec | | 542 | 542 | 13,006 |
| Yr. 5 Jan-Yr. 5 Dec | | 520 | 520 | 12,486 |
| Yr. 6 Jan-Yr. 6 Dec | | 499 | 499 | 11,987 |
| Yr. 7 Jan-Yr. 7 Dec | | 479 | 479 | 11,508 |
| Yr. 8 Jan-Yr. 8 Dec | | 460 | 460 | 11,048 |
| Yr. 9 Jan-Yr. 9 Dec | | 442 | 442 | 10,606 |
| Yr. 10 Jan-Yr. 10 Dec | | 424 | 424 | 10,182 |
| Total | \$ 15,000 | | \$ 4,818 | |

Capital Cost Allowance Schedules

Capital Plaza
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No. 306 Leasehold Improvements

Starting Date: Year 1 January
Amount \$ 10,000
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 | \$ 10,000 | \$ 200 | \$ 200 | \$ 9,800 |
| Yr. 2 Jan-Yr. 2 Dec | | 392 | 392 | 9,408 |
| Yr. 3 Jan-Yr. 3 Dec | | 376 | 376 | 9,032 |
| Yr. 4 Jan-Yr. 4 Dec | | 361 | 361 | 8,671 |
| Yr. 5 Jan-Yr. 5 Dec | | 347 | 347 | 8,324 |
| Yr. 6 Jan-Yr. 6 Dec | | 333 | 333 | 7,991 |
| Yr. 7 Jan-Yr. 7 Dec | | 320 | 320 | 7,671 |
| Yr. 8 Jan-Yr. 8 Dec | | 307 | 307 | 7,364 |
| Yr. 9 Jan-Yr. 9 Dec | | 295 | 295 | 7,069 |
| Yr. 10 Jan-Yr. 10 Dec | | 283 | 283 | 6,786 |
| Total | \$ 10,000 | | \$ 3,214 | |