

**BARNETT SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 28 MARCH 2008**

**Asset Details**

Account Code      782/005  
 Asset                Skandia Ois - Pimco Diversified Fixed Interest Fd  
 Date Sold           28 March 2008

**Transactions Details**

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust <sup>^</sup>	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Consideration	Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*
28/11/2005	Purchase	4,224.7310	39,387.15	400.14	38,987.01			38,987.01	38,286.67	Other *	(700.34)	
30/06/2006	Purchase	40.4743	377.40	3.83	373.57			373.57	366.80	Other *	(6.77)	
		<u>4,265.2053</u>	<u>39,764.55</u>	<u>403.97</u>	<u>39,360.58</u>			<u>39,360.58</u>	<u>38,653.47</u>		<u>(707.11)</u>	

<sup>^</sup> Tax adjustments include deferred tax and tax free components.

\* Best/selected method

Transaction Date	Transaction Type	Income	Tax Deferred	Building Dpn	Tax Free	CPI Income	CPI Sale	Indexed Tax Deferred
30/06/2006		377.4000	364.49		12.91			364.49
30/06/2007		2,482.1200			26.57			
		<u>2,859.5200</u>	<u>364.49</u>		<u>39.48</u>			<u>364.49</u>

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	4,265.2053				
Original Cost	39,764.55	- Indexation Method			
Consideration	38,653.47	- Discounted Method			
Total Tax Deferred <sup>^</sup>		- Other Method*	(707.11)		(707.11)
- Tax Deferred and Tax Exempt	364.49				
- Tax Free	39.48				
Building Depreciation		(Building depreciation is not included in the calculations or journal entries but as an adjustment to Taxable Capital Profits/(Losses))			
Total Profit/(Loss)	(707.11)				

For assets acquired before 21 September 1999 and held for 12 months or more, a fund can calculate capital gains using either the Indexation Method or the Discounted Method. For assets acquired after 21 September 1999 and held for 12 months or more, a fund can only calculate capital gains using the Discounted Method. For assets held less than 12 months, neither the Indexation Method or Discounted Method can be used. These disposals generate "Other" Capital Gains/Losses.

**Journal Entry**

This Journal Entry assumes the consideration received has been posted to the Disposal of Investments Proceeds Account (A/c: 491)

Account Description	Account	Units	Debit	Credit	Tax Deferred	Indexed Capital Gain
Disposal of Investments Proceeds Account	491		38,653.47			
Skandia Ois - Pimco Diversified Fixed Interest Fd	782/005	4,265.2053		39,764.55		
Taxable Profit/(Loss)	235/005		707.11			
Non Taxable Profit/(Loss)	236/005					
Distributions Received	238/005		403.97		403.97	

\* Best/selected method

<sup>^</sup> Tax adjustments include deferred tax and tax free components