

BARNETT SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 3 APRIL 2008

Asset Details

Account Code 782/006
 Asset Perpetual Industrial Share Fund
 Date Sold 3 April 2008

Transactions Details

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust^	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Consideration	Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*
29/11/2005	Purchase	1,133.2417	2,475.00	2.69	2,472.31			2,472.31	2,131.62	Other *	(340.69)	
05/01/2006	Purchase	1,116.8772	2,475.00	2.65	2,472.35			2,472.35	2,100.85	Other *	(371.50)	
27/01/2006	Purchase	1,109.8654	2,475.00	2.64	2,472.36			2,472.36	2,087.66	Other *	(384.70)	
23/02/2006	Purchase	1,093.1978	2,475.00	2.60	2,472.40			2,472.40	2,056.30	Other *	(416.10)	
23/03/2006	Purchase	1,061.7760	2,475.00	2.52	2,472.48			2,472.48	1,997.20	Other *	(475.28)	
24/04/2006	Purchase	1,039.4792	2,475.00	2.47	2,472.53			2,472.53	1,955.26	Other *	(517.27)	
22/05/2006	Purchase	1,066.3507	2,475.00	2.53	2,472.47			2,472.47	2,005.81	Other *	(466.66)	
23/06/2006	Purchase	1,100.4891	2,475.00	2.62	2,472.38			2,472.38	2,070.02	Other *	(402.36)	
30/06/2006	Purchase	714.2371	1,521.31	1.70	1,519.61			1,519.61	1,343.48	Other *	(176.13)	
24/07/2006	Purchase	1,208.4960	2,475.00	2.87	2,472.13			2,472.13	2,273.18	Other *	(198.95)	
24/08/2006	Purchase	1,192.7710	2,475.00	2.84	2,472.16			2,472.16	2,243.60	Other *	(228.56)	
25/09/2006	Purchase	1,168.5552	2,475.00	2.78	2,472.22			2,472.22	2,198.05	Other *	(274.17)	
01/10/2006	Purchase	80.9931	176.16	0.19	175.97			175.97	152.35	Other *	(23.62)	
26/10/2006	Purchase	1,083.1509	2,475.00	2.57	2,472.43			2,472.43	2,037.41	Other *	(435.02)	
		<u>14,169.4804</u>	<u>31,397.47</u>	<u>33.67</u>	<u>31,363.80</u>			<u>31,363.80</u>	<u>26,652.79</u>		<u>(4,711.01)</u>	

^ 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		1,521.3100	28.04					28.04
30/06/2007		5,226.2100	5.64					5.64
		<u>6,747.5200</u>	<u>33.68</u>					<u>33.68</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	14,169.4804				
Original Cost	31,397.47	- Indexation Method			
Consideration	26,652.79	- Discounted Method			
Total Tax Deferred [^]		- Other Method*	(4,711.01)		(4,711.01)
- Tax Deferred and Tax Exempt	33.67				
- Tax Free	0.00				
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)	(4,711.01)				

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		26,652.79			
Perpetual Industrial Share Fund	782/006	14,169.4804		31,397.47		
Taxable Profit/(Loss)	235/006		4,711.01			
Non Taxable Profit/(Loss)	236/006					
Distributions Received	238/006		33.67		33.67	

* Best/selected method

[^] Tax adjustments include deferred tax and tax free components