

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

Asset Details

Account Code 782/009
 Asset Perpetual Wfi Vanguard Property Securities Index
 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	9,473.6842	11,880.00	472.58	11,407.42			11,407.42	9,606.32	Other *	(1,801.10)	
05/01/2006	Purchase	6,009.1047	7,920.00	299.75	7,620.25			7,620.25	6,093.23	Other *	(1,527.02)	
27/01/2006	Purchase	6,106.3993	7,920.00	304.60	7,615.40			7,615.40	6,191.89	Other *	(1,423.51)	
23/02/2006	Purchase	5,945.9459	7,920.00	296.60	7,623.40			7,623.40	6,029.19	Other *	(1,594.21)	
23/03/2006	Purchase	5,910.4477	7,920.00	294.83	7,625.17			7,625.17	5,993.19	Other *	(1,631.98)	
24/04/2006	Purchase	6,027.3972	7,920.00	300.66	7,619.34			7,619.34	6,111.78	Other *	(1,507.56)	
22/05/2006	Purchase	6,045.8015	7,920.00	301.58	7,618.42			7,618.42	6,130.44	Other *	(1,487.98)	
23/06/2006	Purchase	5,832.1060	7,920.00	290.93	7,629.07			7,629.07	5,913.76	Other *	(1,715.31)	
30/06/2006	Purchase	3,944.7948	5,090.57	196.78	4,893.79			4,893.79	4,000.02	Other *	(893.77)	
24/07/2006	Purchase	6,192.3377	7,920.00	308.89	7,611.11			7,611.11	6,279.03	Other *	(1,332.08)	
24/08/2006	Purchase	5,901.6393	7,920.00	294.39	7,625.61			7,625.61	5,984.26	Other *	(1,641.35)	
25/09/2006	Purchase	5,776.8052	7,920.00	288.16	7,631.84			7,631.84	5,857.68	Other *	(1,774.16)	
01/10/2006	Purchase	655.2920	920.03	32.68	887.35			887.35	664.47	Other *	(222.88)	
26/10/2006	Purchase	5,523.0125	7,920.00	275.50	7,644.50			7,644.50	5,600.34	Other *	(2,044.16)	
		<u>79,344.7680</u>	<u>105,010.60</u>	<u>3,957.93</u>	<u>101,052.67</u>			<u>101,052.67</u>	<u>80,455.60</u>		<u>(20,597.07)</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		5,090.5700	1,688.92					1,688.92
30/06/2007		10,097.5600	2,152.20		116.81			2,152.20
		<u>15,188.1300</u>	<u>3,841.12</u>		<u>116.81</u>			<u>3,841.12</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	79,344.7680				
Original Cost	105,010.60	- Indexation Method			
Consideration	80,455.60	- Discounted Method			
Total Tax Deferred [^]		- Other Method*	(20,597.07)		(20,597.07)
- Tax Deferred and Tax Exempt	3,841.12				
- Tax Free	116.81				
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)	(20,597.07)				

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		80,455.60			
Perpetual Wfi Vanguard Property Securities Index	782/009	79,344.7680		105,010.60		
Taxable Profit/(Loss)	235/009		20,597.07			
Non Taxable Profit/(Loss)	236/009					
Distributions Received	238/009		3,957.93		3,957.93	

* Best/selected method

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