

**THE HAMILTON SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 18 SEPTEMBER 2008**

**Asset Details**

Account Code        782/002  
 Asset                Babcock & Brown Infrastructure Group  
 Date Sold            18 September 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)*
20/09/2007	Purchase	592.0000	1,012.00	44.40	967.60			967.60	204.24 Other *	(763.36)	
		592.0000	1,012.00	44.40	967.60			967.60	204.24	(763.36)	

<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
14/03/2008		44.4000	44.40					44.40
		44.4000	44.40					44.40

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	592.0000				
Original Cost	1,012.00	- Indexation Method			
Consideration	204.24	- Discounted Method			
Total Tax Deferred <sup>^</sup>		- Other Method*	(763.36)		(763.36)
- Tax Deferred and Tax Exempt	44.40				
- 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)	(763.36)				

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		204.24			
Babcock & Brown Infrastructure Group	782/002	592.0000		1,012.00		
Taxable Profit/(Loss)	235/009		763.36			
Non Taxable Profit/(Loss)	236/009					
Distributions Received	238/002		44.40		44.40	

\* Best/selected method

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