

**BIRDSDVILLE BULLWHIP & SADDLE COMPANY SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 9 JULY 2010**

**Asset Details**

Account Code      776/013  
 Asset                AGL Energy Limited  
 Date Sold           9 July 2010

**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)*
29/01/2008	Purchase	500.0000	6,089.95		6,089.95			6,089.95	7,408.01	Discounted * Indexation	878.71 1,318.06	439.35
16/04/2008	Purchase	12.0000	130.00		130.00			130.00	177.79	Discounted * Indexation	31.86 47.79	15.93
26/09/2008	Purchase	11.0000	138.24		138.24			138.24	162.98	Discounted * Indexation	16.49 24.74	8.25
03/04/2009	Purchase	10.0000	135.98		135.98			135.98	148.16	Discounted * Indexation	8.12 12.18	4.06
30/09/2009	Purchase	11.0000	149.24		149.24			149.24	162.98	Other *	13.74	
07/04/2010	Purchase	11.0000	157.76		157.76			157.76	162.98	Other *	5.22	
		<u>555.0000</u>	<u>6,801.17</u>		<u>6,801.17</u>			<u>6,801.17</u>	<u>8,222.90</u>		<u>954.14</u>	<u>467.59</u>

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

\* Best/selected method

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	555.0000	- Indexation Method			
Original Cost	6,801.17	- Discounted Method*	935.18	467.59	1,402.77
Consideration	8,222.90	- Other Method*	18.96		18.96
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	0.00				
- 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)	1,421.73				

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		8,222.90			
AGL Energy Limited	776/013	555.0000		6,801.17		
Taxable Profit/(Loss)	235/014			954.14		
Non Taxable Profit/(Loss)	236/014			467.59		
Distributions Received	239/013					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components