

**THE TYLER SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 30 JULY 2007**

**Asset Details**

Account Code      776/002  
 Asset              Fairfax (John)  
 Date Sold         30 July 2007

**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)*
01/05/1999	Purchase	750.0000	3,072.22		3,072.22	122.30	123.40	3,072.22	3,634.58	Discounted * Indexation	374.91 534.70	187.45 27.66
22/01/2001	Purchase	750.0000	3,076.95		3,076.95			3,076.95	3,634.58	Discounted * Indexation	371.75 557.63	185.88
01/05/2004	Purchase	25.0000	82.50		82.50			82.50	121.15	Discounted * Indexation	25.77 38.65	12.88
01/10/2004	Purchase	45.0000	167.75		167.75			167.75	218.07	Discounted * Indexation	33.55 50.32	16.77
01/03/2005	Purchase	27.0000	117.75		117.75			117.75	130.84	Discounted * Indexation	8.73 13.09	4.36
01/10/2005	Purchase	56.0000	255.52		255.52			255.52	271.38	Discounted * Indexation	10.57 15.86	5.29
01/04/2006	Purchase	33.0000	132.24		132.24			132.24	159.92	Discounted * Indexation	18.45 27.68	9.23
01/10/2006	Purchase	50.0000	193.89		193.89			193.89	242.31	Other *	48.42	
01/03/2007	Purchase	36.0000	173.60		173.60			173.60	174.46	Other *	0.86	
		<u>1,772.0000</u>	<u>7,272.42</u>		<u>7,272.42</u>			<u>7,272.42</u>	<u>8,587.29</u>		<u>893.01</u>	<u>421.86</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	1,772.0000				
Original Cost	7,272.42	- Indexation Method			
Consideration	8,587.29	- Discounted Method*	843.73	421.86	1,265.59
Total Tax Deferred^		- Other Method*	49.28		49.28
- 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)	1,314.87				

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		8,587.29			
Fairfax (John)	776/002	1,772.0000		7,272.42		
Taxable Profit/(Loss)	235/002			893.01		
Non Taxable Profit/(Loss)	236/002			421.86		
Distributions Received	239/002					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components