

THE TYLER SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 12 AUGUST 2008

Asset Details

Account Code 776/007
 Asset Aust Pipeline Trust (APA GROUP)
 Date Sold 12 August 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)*
30/06/2000	Purchase	5,625.0000	11,250.00	231.50	11,018.50			11,018.50	17,481.71	Discounted * Indexation	4,308.81 6,463.21	2,154.40
01/12/2003	Purchase	88.0000		3.62	(3.62)			(3.62)	273.49	Discounted * Indexation	184.74 277.11	92.37
01/03/2004	Purchase	86.0000	223.15	3.54	219.61			219.61	267.28	Discounted * Indexation	31.78 47.67	15.89
01/04/2004	Purchase	88.0000	227.45	3.62	223.83			223.83	273.49	Discounted * Indexation	33.11 49.66	16.55
01/09/2004	Purchase	113.0000	301.41	4.65	296.76			296.76	351.19	Discounted * Indexation	36.29 54.43	18.14
01/12/2004	Purchase	85.0000	261.25	3.50	257.75			257.75	264.17	Discounted * Indexation	4.28 6.42	2.14
01/09/2006	Purchase	64.0000	290.10	2.63	287.47			287.47	198.90	Other *	(88.57)	
01/12/2006	Purchase	84.0000	342.93	3.46	339.47			339.47	261.06	Other *	(78.41)	
12/12/2006	Purchase	1,400.0000	5,250.00	57.62	5,192.38			5,192.38	4,351.00	Other *	(841.38)	
01/03/2007	Purchase	110.0000	446.81	4.53	442.28			442.28	341.86	Other *	(100.42)	
01/06/2007	Purchase	109.0000	454.51	4.49	450.02			450.02	338.76	Other *	(111.26)	
28/09/2007	Purchase	127.0000	462.14	5.23	456.91			456.91	394.70	Other *	(62.21)	
15/11/2007	Purchase	557.0000	2,000.72	22.92	1,977.80			1,977.80	1,731.08	Other *	(246.72)	
		<u>8,536.0000</u>	<u>21,510.47</u>	<u>351.31</u>	<u>21,159.16</u>			<u>21,159.16</u>	<u>26,528.69</u>		<u>3,070.04</u>	<u>2,299.49</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
------------------	------------------	--------	--------------	--------------	----------	------------	----------	----------------------

Income Transactions

THE TYLER SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 12 AUGUST 2008

Asset Details

Account Code 776/007
 Asset Aust Pipeline Trust (APA GROUP)
 Date Sold 12 August 2008

28/09/2007	462.1400	132.04		132.04
28/03/2008	1,177.5500	219.27		219.27
	1,639.6900	351.31		351.31

Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	8,536.0000	- Indexation Method			
Original Cost	21,510.47	- Discounted Method*	4,599.01	2,299.49	6,898.50
Consideration	26,528.69	- Other Method*	(1,528.97)		(1,528.97)
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	351.31				
- 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)	5,369.53				

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		26,528.69			
Aust Pipeline Trust (APA GROUP)	776/007	8,536.0000		21,510.47		
Taxable Profit/(Loss)	235/010			3,070.04		
Non Taxable Profit/(Loss)	236/010			2,299.49		
Distributions Received	239/008		351.31		351.31	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components