

THE CARTER SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 4 APRIL 2008

Asset Details

Account Code 782/001
 Asset Diversified Utility And Energy Trusts
 Date Sold 4 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)*
25/01/2005	Purchase	1,200.0000	3,110.00	45.99	3,064.01			3,064.01	3,716.54	Discounted * Indexation	435.02 652.53	217.51
30/06/2005	Purchase	42.0000	101.10	1.61	99.49			99.49	130.08	Discounted * Indexation	20.39 30.59	10.20
31/12/2005	Purchase	60.0000	145.22	2.30	142.92			142.92	185.83	Discounted * Indexation	28.61 42.91	14.30
30/06/2006	Purchase	61.0000	152.80	2.34	150.46			150.46	188.92	Discounted * Indexation	25.64 38.46	12.82
29/12/2006	Purchase	54.0000	167.86	2.07	165.79			165.79	167.24	Discounted * Indexation	0.97 1.45	0.48
25/06/2007	Purchase	199.0000	696.50	7.63	688.87			688.87	616.32	Other *	(72.55)	
17/08/2007	Purchase	55.0000	177.13	2.11	175.02			175.02	170.34	Other *	(4.68)	
15/02/2008	Purchase	78.0000	226.31	2.99	223.32			223.32	241.57	Other *	18.25	
		<u>1,749.0000</u>	<u>4,776.92</u>	<u>67.04</u>	<u>4,709.88</u>			<u>4,709.88</u>	<u>5,416.84</u>		<u>451.65</u>	<u>255.31</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
15/02/2008		226.3100	67.03					67.03
		<u>226.3100</u>	<u>67.03</u>					<u>67.03</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	1,749.0000				
Original Cost	4,776.92	- Indexation Method			
Consideration	5,416.84	- Discounted Method*	510.63	255.31	765.94
Total Tax Deferred^		- Other Method*	(58.98)		(58.98)
- Tax Deferred and Tax Exempt	67.04				
- 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)	706.96				

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		5,416.84			
Diversified Utility And Energy Trusts	782/001	1,749.0000		4,776.92		
Taxable Profit/(Loss)	235/009			451.65		
Non Taxable Profit/(Loss)	236/009			255.31		
Distributions Received	238/001		67.04		67.04	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components