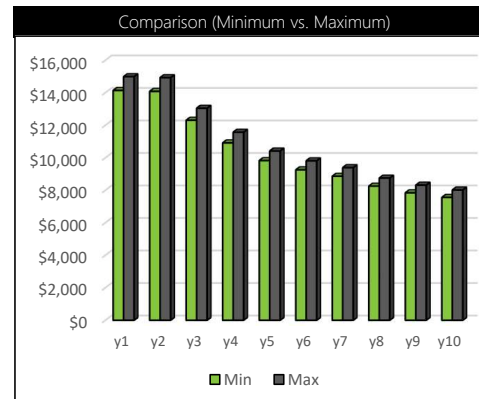


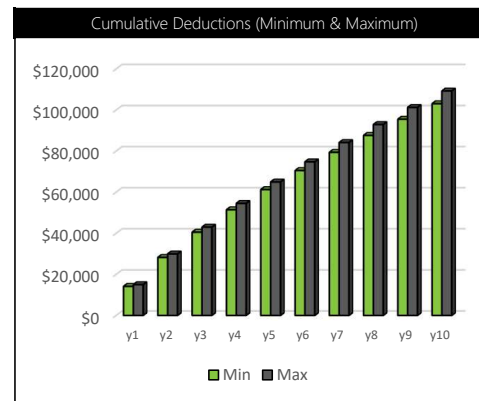
ESTIMATE /

Depreciation Estimate Heath 21 Design MCG Quantity Surveyors

Maximum			
Year	Division 40	Division 43	Total
1	\$8,003	\$6,986	\$14,990
2	\$7,943	\$6,986	\$14,929
3	\$6,058	\$6,986	\$13,044
4	\$4,585	\$6,986	\$11,571
5	\$3,429	\$6,986	\$10,415
6	\$2,825	\$6,986	\$9,811
7	\$2,407	\$6,986	\$9,393
8	\$1,763	\$6,986	\$8,749
9	\$1,328	\$6,986	\$8,315
10	\$1,029	\$6,986	\$8,015
Total Value	\$44,927	\$279,445	\$324,372



Minimum			
Year	Division 40	Division 43	Total
1	\$7,550	\$6,591	\$14,141
2	\$7,493	\$6,591	\$14,084
3	\$5,715	\$6,591	\$12,306
4	\$4,325	\$6,591	\$10,916
5	\$3,234	\$6,591	\$9,825
6	\$2,665	\$6,591	\$9,255
7	\$2,271	\$6,591	\$8,862
8	\$1,663	\$6,591	\$8,254
9	\$1,253	\$6,591	\$7,844
10	\$971	\$6,591	\$7,561
Total Value	\$42,384	\$263,624	\$306,008



This estimate is presented as a guide to the potential depreciation deductions only and should not be applied or acted upon. The depreciation of the plant and equipment items is based on the Diminishing Value method of depreciation applying Low-Value Pooling and 100% deductions. The Division 43 Capital Allowance is calculated at 2.5% p.a. of the estimated construction cost. The estimate is based upon legislation current as at the date of report production.

THIS ESTIMATE CANNOT BE USED FOR TAXATION PURPOSES.

