



No. 105 Leasehold Improvements

Starting Date: Year 1 January
 Depreciation Method: Commercial Property. Straight Line
 Recovery Period: 39.0 Year(s)
 First Year Convention: Mid-Month 95.8%
 Last Year Convention: 95.8%
 Depreciation Bonus: 0%
 Amount \$ 55,000

Period	Cost Basis	Adjusted Cost Basis	Depreciation	Depreciation Bonus	Undepreciated Balance
Yr. 1 Jan-Yr. 1 Dec	\$ 55,000	\$ 55,000	\$ 1,351	-	\$ 53,649
Yr. 2 Jan-Yr. 2 Dec		53,649	1,410		52,239
Yr. 3 Jan-Yr. 3 Dec		52,239	1,410		50,829
Yr. 4 Jan-Yr. 4 Dec		50,829	1,410		49,419
Yr. 5 Jan-Yr. 5 Dec		49,419	1,410		48,009
Yr. 6 Jan-Yr. 6 Dec		48,009	1,410		46,599
Yr. 7 Jan-Yr. 7 Dec		46,599	1,410		45,189
Yr. 8 Jan-Yr. 8 Dec		45,189	1,410		43,779
Yr. 9 Jan-Yr. 9 Dec		43,779	1,410		42,369
Yr. 10 Jan-Yr. 10 Dec		42,369	1,351		41,018
Total	\$ 55,000		\$ 13,982	-	



No. 306 Leashold Improvements

Starting Date: Year 1 January
 Depreciation Method: Commercial Property. Straight Line
 Recovery Period: 39.0 Year(s)
 First Year Convention: Mid-Month 95.8%
 Last Year Convention: 95.8%
 Depreciation Bonus: 0%
 Amount \$ 18,000

Period	Cost Basis	Adjusted Cost Basis	Depreciation	Depreciation Bonus	Undepreciated Balance
Yr. 1 Jan-Yr. 1 Dec	\$ 18,000	\$ 18,000	\$ 442	-	\$ 17,558
Yr. 2 Jan-Yr. 2 Dec		17,558	462		17,096
Yr. 3 Jan-Yr. 3 Dec		17,096	462		16,634
Yr. 4 Jan-Yr. 4 Dec		16,634	462		16,172
Yr. 5 Jan-Yr. 5 Dec		16,172	462		15,710
Yr. 6 Jan-Yr. 6 Dec		15,710	461		15,249
Yr. 7 Jan-Yr. 7 Dec		15,249	462		14,787
Yr. 8 Jan-Yr. 8 Dec		14,787	461		14,326
Yr. 9 Jan-Yr. 9 Dec		14,326	462		13,864
Yr. 10 Jan-Yr. 10 Dec		13,864	442		13,422
Total	\$ 18,000		\$ 4,578	-	



Combined Depreciation Schedule

<u>Period</u>	<u>Cost Basis</u>	<u>Adjusted Cost Basis</u>	<u>Depreciation</u>	<u>Undepreciated Balance</u>
Yr. 1 Jan-Yr. 1 Dec	\$ 73,000	\$ 73,000	\$ 1,793	\$ 71,207
Yr. 2 Jan-Yr. 2 Dec	-	71,207	1,872	69,335
Yr. 3 Jan-Yr. 3 Dec	-	69,335	1,872	67,463
Yr. 4 Jan-Yr. 4 Dec	-	67,463	1,872	65,591
Yr. 5 Jan-Yr. 5 Dec	-	65,591	1,872	63,719
Yr. 6 Jan-Yr. 6 Dec	-	63,719	1,871	61,848
Yr. 7 Jan-Yr. 7 Dec	-	61,848	1,872	59,976
Yr. 8 Jan-Yr. 8 Dec	-	59,976	1,871	58,105
Yr. 9 Jan-Yr. 9 Dec	-	58,105	1,872	56,233
Yr. 10 Jan-Yr. 10 Dec	-	56,233	1,793	54,440
Total	\$ 73,000		\$ 18,560	