



## Tax Depreciation Report

20/16 Meta Street,  
Caringbah NSW 2229

Air BC Pty Ltd ATF Air BC Superannuation Fund  
463 Woollooware Rd  
Burraneer, NSW 2230

Issue Schedule	
Issue Date:	Issued by:
29 August 2017	Mark Kilroy Bsc (Hons) MRICS

Air BC Pty Ltd ATF Air BC Superannuation Fund  
463 Woollooware Rd  
Burraneer, NSW 2230

August 2017  
Job No: COM2229003

**Tax Depreciation Report – 20/16 Meta Street, Caringbah NSW 2229**

We thank you for choosing Koste Pty Ltd to prepare the attached Tax Depreciation report and schedule for the above property.

This report has been prepared to provide an independent review of Tax Depreciation entitlements available on the subject property, under The Income Tax Assessment Act 1997.

Koste Pty Ltd are a registered tax agent (24836767) who comply with the Tax Agent Services Act 2009. The attached schedule is based on an apportionment of the total expenditure, together with the Tax Commissioners current intentions in preparing this document.

As you continue to grow your portfolio, we would be pleased to provide you with free estimates of tax depreciation allowances on purchases. We can also provide updates for \$100+GST on any revised depreciation reports which may include new capital works and write-offs on disposed assets over the coming years.

The majority of our custom is based on repeat customers and from word of mouth. Testimonials are important to our business especially on social media including Google+, LinkedIn and Facebook. If you are pleased with our service and have some time to write a short testimonial on either social media or via an email, this would be greatly appreciated.

If you or your accountant require any further clarification on the contents of this report, please do not hesitate in contacting a member of our team on 1300 669 400 where they would be more than happy to assist.

Yours Sincerely

*Koste Pty Ltd*

Koste Pty Ltd  
Tax Depreciation Quantity Surveyors



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## 1. Property Information

### Date of Report

29 August 2017

### Purchaser

Air BC Pty Ltd ATF Air BC Superannuation Fund

### Property Address

20/16 Meta Street

### Property Type

Industrial storage unit

### Date of Construction

14 August 2009

### Property Photo



## 2. Report Details

### 2.1 Introduction

Koste Pty Ltd has prepared an independent Tax Depreciation Schedule for the purchase of the subject property under the Income Tax Act 1997.

We have evaluated and reported the allowances based on the following:

#### **Division 40 (Capital Allowances)**

Referred to as Depreciating Assets, identified as assets which can be removed with ease including; Appliances, Furnishings and the like. Koste will identify and provide an analysis using both Diminishing Value and Prime Cost methods of depreciation. All items which have a value less than \$300 will be written off in the first year.

#### **Division 40 (Capital Allowances) - Low Value Pool**

Low Cost Assets are depreciating assets which have a cost of between \$300 and \$1,000 at your purchase date. These assets are depreciated at 18.75% in the first year, and 37.5% in each subsequent year.

#### **Division 43 (Capital Works)**

Capital works often referred to as Building Allowances entitles the tax payer to a deduction on assessable income producing buildings and other capital works. The opening value of these assets will be calculated on the date of installation; typical assets may include Windows, Doors and Walls.

### **3. Capital Allowances**

#### **3.1 Entitlement**

Capital Allowances Division 40 of the Income Tax Act 1997 allows the taxpayer to a deduction of the decline in value of a depreciating asset used for income producing purpose over its effective life. A depreciating asset will deteriorate over the life and will therefore decline in value.

#### **3.2 Qualifying Expenditure Calculation**

On a property acquisition, Capital Allowances (Plant and Equipment) are based on a reasonable apportionment of the purchase price relating to qualifying plant under the Income Tax Assessment Act (ITAA) 1977 Section 40 – 195.

#### **3.3 Effective Life**

The Commissioner of Taxation provides regular tax rulings which determine the period an asset can be used to produce income. Included within this report is as new effective life rates.

#### **3.4 Immediate Write-Off Assets**

A depreciating asset which costs less than \$300 can be immediately written off under Division 40 of ITAA. Please note that this is only applicable to residential property investments.

#### **3.5 Low Value Pool**

Assets which have a starting value of between \$300 and \$1000 have been included within the Low Value Pool. These assets are depreciated at 18.75% in the first year and 37.5% for all subsequent years on a diminishing basis.

An asset that has a written down value under \$1000 in following years will be allocated to the low value pool and depreciated at 37.5% using diminishing value method. This method does not apply to assets that were depreciated using the prime cost method in any previous years.

### 3.6 Method of Depreciation

We provide you with a choice to calculate the decline in value for depreciating assets. Your choice on whether to use Diminishing Value or Prime Cost method of depreciation should be discussed with your accountant. Once a depreciation method is chosen for an asset this cannot be changed.

<b>Diminishing Value Method</b>					<b>Prime Cost Method</b>				
Diminishing value method is often the most popular form of depreciation due to the cash-flow benefits in the early years of asset ownership.					Prime Cost Method of Depreciation, often referred to as straight line depreciation is depreciated at a constant rate each year.				
<b>Benefits</b>					<b>Benefits</b>				
<ul style="list-style-type: none"> <li>• Cash-flow during initial years of asset ownership</li> <li>• Ability to use Low Value Pool for assets less than \$1000 (Note: unable to write off these assets)</li> </ul>					<ul style="list-style-type: none"> <li>• Write off assets when they are demolished or disposed.</li> </ul>				
<b>Calculation Example</b>					<b>Calculation Example</b>				
Under Diminishing Value method, the effective life is dividing by 200.					Under Prime Cost method, the effective life is dividing by 100.				
<b>200 / 10 Years = 20% (Adjusted Value)</b>					<b>100 / 10 Years = 10% (Straight Line)</b>				
If an asset has a value of \$10,000 and an effective life of 10 years the following annual depreciation may be claimed.					If an asset has a value of \$10,000 and an effective life of 10 years the following annual depreciation may be claimed.				
Year 1	Year 2	Year 3	Year 4	Year 5	Year 1	Year 2	Year 3	Year 4	Year 5
\$2,000	\$1,600	\$1,280	\$1,024	\$819.20	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000

## **4. Capital Works**

### **4.1 Entitlement**

Capital Works Division 43 of the Income Tax Act 1997 allows the taxpayer to a deduction of the decline in value of a depreciating asset used for income producing purpose over its effective life.

### **4.2 Method of Depreciation**

Capital Works allowances under Division 43 are based on the historical construction costs and are not based on an apportionment of the purchase price. Where construction costs are not available, a qualified Quantity Surveyor will establish costs in accordance with the Tax Ruling TR97/25.

Capital Works are depreciated by Prime Cost method only, which may vary dependant on the date the construction works commenced and the property usage. Where a property has been updated over the years, capital works expenditure may be allocated in different periods. Clients must make any construction periods clear wherever possible to ensure your claim is maximised.

### **4.3 Method of Depreciation**

Structural improvements such as fencing, paths and other hard landscaping can also be written off at 2.5% per annum if construction started after 27 February 1992.



## 5. Summary of Entitlements – Diminishing Value Method

Year	Financial Year	Effective Life	Pooled Plant	Total Div 40	Division 43	Totals
1	3 August 17 to 30 June 18	420	954	1,374	1,293	2,667
2	1 July 18 to 30 June 19	0	1,551	1,551	1,430	2,981
3	1 July 19 to 30 June 20	0	969	969	1,430	2,399
4	1 July 20 to 30 June 21	0	606	606	1,430	2,036
5	1 July 21 to 30 June 22	0	379	379	1,430	1,809
6	1 July 22 to 30 June 23	0	237	237	1,430	1,667
7	1 July 23 to 30 June 24	0	148	148	1,430	1,578
8	1 July 24 to 30 June 25	0	92	92	1,430	1,522
9	1 July 25 to 30 June 26	0	58	58	1,430	1,488
10	1 July 26 to 30 June 27	0	36	36	1,430	1,466
11	1 July 27 to 30 June 28	0	23	23	1,430	1,453
12	1 July 28 to 30 June 29	0	14	14	1,430	1,444
13	1 July 29 to 30 June 30	0	9	9	1,430	1,439
14	1 July 30 to 30 June 31	0	6	6	1,430	1,436
15	1 July 31 to 30 June 32	0	3	3	1,430	1,433
16	1 July 32 to 30 June 33	0	2	2	1,430	1,432
17	1 July 33 to 30 June 34	0	1	1	1,430	1,431
18	1 July 34 to 30 June 35	0	1	1	1,430	1,431
19	1 July 35 to 30 June 36	0	1	1	1,430	1,431
20	1 July 36 to 30 June 37	0	0	0	1,430	1,430
21	1 July 37 to 30 June 38	0	0	0	1,430	1,430
22	1 July 38 to 30 June 39	0	0	0	1,430	1,430
23	1 July 39 to 30 June 40	0	0	0	1,430	1,430
24	1 July 40 to 30 June 41	0	0	0	1,430	1,430
25	1 July 41 to 30 June 42	0	0	0	1,430	1,430
26	1 July 42 to 30 June 43	0	0	0	1,430	1,430
27	1 July 43 to 30 June 44	0	0	0	1,430	1,430
28	1 July 44 to 30 June 45	0	0	0	1,430	1,430
29	1 July 45 to 30 June 46	0	0	0	1,430	1,430
30	1 July 46 to 30 June 47	0	0	0	1,430	1,430
31	1 July 47 to 30 June 48	0	0	0	1,430	1,430
32	1 July 48 to 30 June 49	0	0	0	1,430	1,430
33	1 July 49 to 30 June 50	0	0	0	308	308
34	1 July 50 to 30 June 51	0	0	0	166	166
35	1 July 51 to 30 June 52	0	0	0	166	166
36	1 July 52 to 30 June 53	0	0	0	166	166
37	1 July 53 to 30 June 54	0	0	0	166	166
38	1 July 54 to 30 June 55	0	0	0	166	166
39	1 July 55 to 30 June 56	0	0	0	166	166
40	2056+	0	0	0	185	185
<b>Totals</b>		<b>420</b>	<b>5,089</b>	<b>5,509</b>	<b>47,112</b>	<b>52,621</b>

The diminishing value method involves multiplying the remaining amount (or also known as the written down value) of the item by the depreciation rate each year. Hence the term diminishing value method as it diminishes in value each year never quite reaching zero.

### Example

	DV Rate	Opening Value	Year 1	WDV	Year 2
Carpet	20%	\$1,000	\$200	\$800	\$160

## 6. Summary of Entitlements – Prime Cost Method

Year	Financial Year	Effective Life	Pooled Plant	Total Div 40	Division 43	Totals
1	3 August 17 to 30 June 18	420	954	1,374	1,293	2,667
2	1 July 18 to 30 June 19	0	1,551	1,551	1,430	2,981
3	1 July 19 to 30 June 20	0	969	969	1,430	2,399
4	1 July 20 to 30 June 21	0	606	606	1,430	2,036
5	1 July 21 to 30 June 22	0	379	379	1,430	1,809
6	1 July 22 to 30 June 23	0	237	237	1,430	1,667
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12	1 July 28 to 30 June 29	0	14	14	1,430	1,444
13	1 July 29 to 30 June 30	0	9	9	1,430	1,439
14	1 July 30 to 30 June 31	0	6	6	1,430	1,436
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19	1 July 35 to 30 June 36	0	1	1	1,430	1,431
20	1 July 36 to 30 June 37	0	0	0	1,430	1,430
21	1 July 37 to 30 June 38	0	0	0	1,430	1,430
22	1 July 38 to 30 June 39	0	0	0	1,430	1,430
23	1 July 39 to 30 June 40	0	0	0	1,430	1,430
24	1 July 40 to 30 June 41	0	0	0	1,430	1,430
25	1 July 41 to 30 June 42	0	0	0	1,430	1,430
26	1 July 42 to 30 June 43	0	0	0	1,430	1,430
27	1 July 43 to 30 June 44	0	0	0	1,430	1,430
28	1 July 44 to 30 June 45	0	0	0	1,430	1,430
29	1 July 45 to 30 June 46	0	0	0	1,430	1,430
30	1 July 46 to 30 June 47	0	0	0	1,430	1,430
31	1 July 47 to 30 June 48	0	0	0	1,430	1,430
32	1 July 48 to 30 June 49	0	0	0	1,430	1,430
33	1 July 49 to 30 June 50	0	0	0	308	308
34	1 July 50 to 30 June 51	0	0	0	166	166
35	1 July 51 to 30 June 52	0	0	0	166	166
36	1 July 52 to 30 June 53	0	0	0	166	166
37	1 July 53 to 30 June 54	0	0	0	166	166
38	1 July 54 to 30 June 55	0	0	0	166	166
39	1 July 55 to 30 June 56	0	0	0	166	166
40	2056+	0	0	0	185	185
<b>Totals</b>		<b>420</b>	<b>5,089</b>	<b>5,509</b>	<b>47,112</b>	<b>52,621</b>

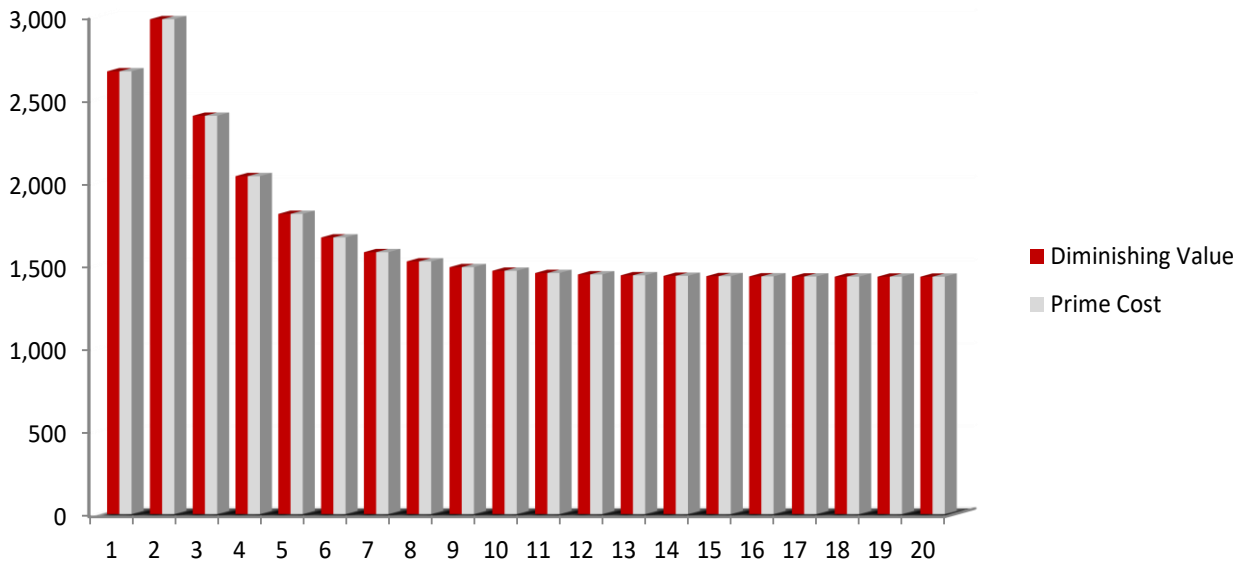
The prime cost method assumes that the item depreciates uniformly over its effective life. It is also known as straight line method and has a lower rate compared to diminishing value method. So the item depreciates at a constant rate until the written down value reaches zero.

### Example

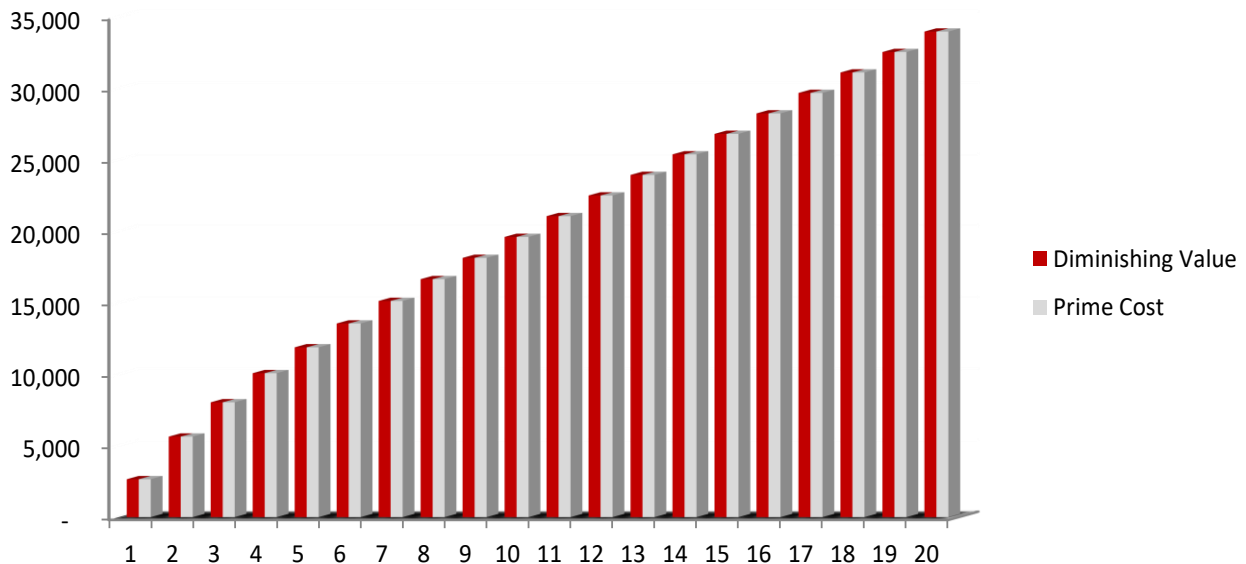
	PC Rate	Opening Value	Year 1	WDV	Year 2
Carpet	10%	\$1,000	\$100	\$900	\$100

## 7. Comparison Graphs

20 YEAR COMPARISON GRAPH



20 YEAR CUMULATIVE GRAPH



Advantages of using diminishing value method over prime cost method, as can be seen in the 20 year comparison graph, diminishing value method has higher deductions in the first few years. Prime cost method has lower deductions over the first few years, but around the 5-6 year mark starts to give higher deductions and in later years. However cumulatively they equal out at about the 10 year mark. It comes down to whether you want the higher deductions in the first few years or the more evenly spread out deductions approach.

## 8. Capital Expenditure Analysed

### Purchase Details

Contract Date	4 July 2017
Settlement Date	3 August 2017

### Expenditure Analysed

Purchase price	\$115,000
Stamp duty	\$2,535
Post expenditure	\$6,640
<b>Total Expenditure Analysed</b>	<b>\$124,175</b>

### Historical Construction Details

Construction Start Date	17 March 2009
Construction Completion Date	14 August 2009
Historical Construction Cost (Estimated)*	\$53,800
Lot Entitlement	5
Overall Lot Entitlement	1,000

## 9. Reconciliation of Capital Expenditure

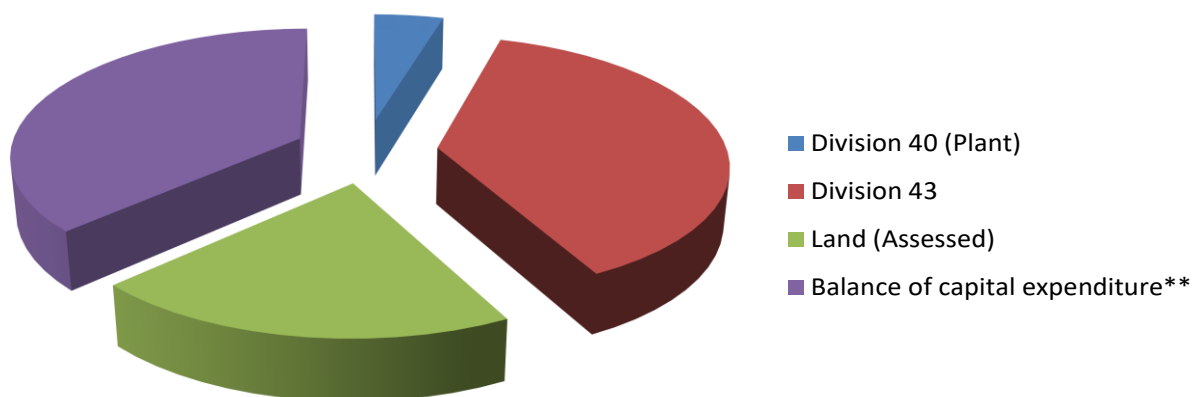
### Apportionment of cost relating to:

Division 40 (Plant)	\$5,509
Division 43	\$47,112
Land (Assessed)	\$25,551
Balance of capital expenditure**	\$46,003
<b>Total Expenditure Analysed</b>	<b>\$124,175</b>

### Notes

\* The historical construction has been calculated and the eligible qualifying expenditure for the purposes of calculating the Division 43 deductions capital works has been taken from this total by excluding the plant (Division 40) and any non eligible expenditure items

\*\* Balance of capital expenditure comprises the apportionment of all capital works which are ineligible for depreciation or capital allowances



## 10. Diminishing Value Depreciation Schedule

Assets Generally	Diminishing Value Rate	Install Date	Opening Value	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	
<b>Division 40 - Plant and Equipment</b>														
<b>Electrical Machinery &amp; Equipment :</b>														
Switchboards	18.75%	3-Aug-17	331	62	101	63	39	25	15	10	6	4	2	
Motors	18.75%	3-Aug-17	2,297	431	700	437	273	171	107	67	42	26	16	
<b>Fire control assets</b>														
Detection & alarm systems, detectors	18.75%	3-Aug-17	424	80	129	81	50	32	20	12	8	5	3	
<b>Lights</b>														
Fittings	18.75%	3-Aug-17	2,038	382	621	388	243	152	95	59	37	23	14	
\$300 items	100.00%	3-Aug-17	420	420										
<b>Pooled Plant Total</b>				954	1,551	969	606	379	237	148	92	58	36	
<b>Effective Life Plant Total</b>				420										
<b>Total Division 40</b>				5,509	1,374	1,551	969	606	379	237	148	92	58	36
<b>Division 43 - Capital Works Allowance</b>														
	Rate		Opening Value	Year 1	Year2	Year 3	Year4	Year5	Year6	Year7	Year8	Year9	Year10	
Building Works - Completed 2009	2.50%	03-Aug-17	39,570	1,121	1,236	1,236	1,236	1,236	1,236	1,236	1,236	1,236	1,236	
Building Works - Completed 2017	2.50%	10-Aug-17	1,800	40	45	45	45	45	45	45	45	45	45	
Structural Improvements - Completed 2009	2.50%	03-Aug-17	902	25	28	28	28	28	28	28	28	28	28	
Structural Improvements - Completed 2017	2.50%	10-Aug-17	4,840	107	121	121	121	121	121	121	121	121	121	
<b>Total Division 43</b>			47,112	1,293	1,430	1,430	1,430	1,430	1,430	1,430	1,430	1,430	1,430	
<b>Total Depreciation</b>			52,621	2,667	2,981	2,399	2,036	1,809	1,667	1,578	1,522	1,488	1,466	

## 11. Prime Cost Depreciation Schedule

Assets Generally		Prime Cost												
Division 40 - Plant and Equipment	Rate	Install Date	Opening Value	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	
<b>Electrical Machinery &amp; Equipment :</b>														
Switchboards	18.75%	03-Aug-17	331	62	101	63	39	25	15	10	6	4	2	
Motors	18.75%	03-Aug-17	2,297	431	700	437	273	171	107	67	42	26	16	
<b>Fire control assets</b>														
Detection & alarm systems, detectors	18.75%	03-Aug-17	424	80	129	81	50	32	20	12	8	5	3	
<b>Lights</b>														
Fittings	18.75%	03-Aug-17	2,038	382	621	388	243	152	95	59	37	23	14	
\$300 items	100.00%	03-Aug-17	420	420										
<b>Pooled Plant Total</b>				<b>954</b>	<b>1,551</b>	<b>969</b>	<b>606</b>	<b>379</b>	<b>237</b>	<b>148</b>	<b>92</b>	<b>58</b>	<b>36</b>	
<b>Effective Life Plant Total</b>				<b>420</b>										
<b>Total Division 40</b>			<b>5,509</b>	<b>1,374</b>	<b>1,551</b>	<b>969</b>	<b>606</b>	<b>379</b>	<b>237</b>	<b>148</b>	<b>92</b>	<b>58</b>	<b>36</b>	
<b>Division 43 - Capital Works Allowance</b>														
	Rate		Opening Value	Year 1	Year2	Year 3	Year4	Year5	Year6	Year7	Year8	Year9	Year10	
<b>Building Works - Completed 2009</b>	2.50%	03-Aug-17	39,570	1,121	1,236	1,236	1,236	1,236	1,236	1,236	1,236	1,236	1,236	1,236
<b>Building Works - Completed 2017</b>	2.50%	10-Aug-17	1,800	40	45	45	45	45	45	45	45	45	45	45
<b>Structural Improvements - Completed 2009</b>	2.50%	03-Aug-17	902	25	28	28	28	28	28	28	28	28	28	28
<b>Structural Improvements - Completed 2017</b>	2.50%	10-Aug-17	4,840	107	121	121	121	121	121	121	121	121	121	121
<b>Total Division 43</b>			<b>47,112</b>	<b>1,293</b>	<b>1,430</b>	<b>1,430</b>	<b>1,430</b>	<b>1,430</b>	<b>1,430</b>	<b>1,430</b>	<b>1,430</b>	<b>1,430</b>	<b>1,430</b>	<b>1,430</b>
<b>Total Depreciation</b>			<b>52,621</b>	<b>2,667</b>	<b>2,981</b>	<b>2,399</b>	<b>2,036</b>	<b>1,809</b>	<b>1,667</b>	<b>1,578</b>	<b>1,522</b>	<b>1,488</b>	<b>1,466</b>	

## 12. Division 43 Capital Works Schedule

The table below outlines the amount of Division 43 building write-off available for this property. The building write-off is claimed over forty years from the construction date of the works completed and is the remaining value after plant and equipment has been taken out.

### Qualifying Building Allowance

Description	Start and Completion Dates	Historical Cost	Rate	Annual Claim	Opening Value
Building Works - Completed 2009	17 Mar 09 to 14 Aug 09	49,424	2.50%	1,236	39,570
Building Works - Completed 2017	5 Aug 17 to 10 Aug 17	1,800	2.50%	45	1,800
Sub-total		51,224		1,281	41,370

### Qualifying Structural Improvements

Description	Start and Completion Dates	Historical Cost	Rate	Annual Claim	Opening Value
Structural Improvements - Completed 2009	17 Mar 09 to 14 Aug 09	1,127	2.50%	28	902
Structural Improvements - Completed 2017	5 Aug 17 to 10 Aug 17	4,840	2.50%	121	4,840
Sub-total		5,967		149	5,742
<b>Totals</b>		<b>57,191</b>		<b>1,430</b>	<b>47,112</b>

The table below demonstrates the various property types and the depreciation rates for Capital expenditure deductions. Eligibility is based on the date of construction commencement.

### 13. Definition of Terms

<b>Adjusted Value</b>	This is the value of an asset after a period of decline often referred to as the written down value or WDV.
<b>Balancing Adjustment</b>	The balancing adjustment amount is the difference between the termination value and the adjustable value of a depreciating asset at the time of a balancing adjustment event.
<b>Decline in Value</b>	Deductions for the cost of a depreciating asset are based on the decline in value between any two dates. This report includes both methods of the decline in value of a depreciating asset; the prime cost method and diminishing value method.
<b>Depreciating Assets</b>	Assets with limited effective life that are reasonably expected to decline in value.
<b>Diminishing Value Method</b>	This is the method of calculating the decline in value which uses the opening adjusted value as the basis for the calculation.
<b>Effective Life</b>	The effective life of a depreciating asset is how long it can be used by any entity for a taxable income producing purpose.
<b>Immediate WriteOff</b>	A depreciating asset which costs less than \$300 can be immediately written off at 100% of the total cost. This is only available where the asset is not part of a set e.g. table and chairs.
<b>Installed Costs</b>	This is the total cost of installing the asset inclusive of fees and labour etc.
<b>Low Value Pool</b>	Low cost assets which have a value between \$300 and \$1000. These assets are depreciated at 18.75% in the first year and 37.5% in each subsequent years.
<b>Low Cost Asset</b>	A depreciable asset with an installed cost of less than \$1000.
<b>Low Value Asset</b>	A depreciable asset that has an adjusted value of less than \$1000.
<b>Non Eligible</b>	This may include a proportion of the purchase price that is not claimable due to the age of the building or asset type.
<b>Prime Cost Method</b>	This is a method of calculating depreciation using a constant opening cost base often referred to as the "Straight Line" method.



## 14. Contact Details

COMPANY DETAILS	
<b>Company Name</b>	Koste Pty Ltd
<b>Postal Address</b>	2/20 Welch Street Southport QLD 4215
<b>Office Number</b>	1300 669 400
<b>Office Email</b>	info@koste.com.au

LEAD SURVEYOR DETAILS	
<b>Surveyors Name</b>	Mark Kilroy
<b>Tax Agent Number</b>	24370523
<b>Contact Number</b>	0468 849 299
<b>Email</b>	mark@koste.com.au

## **15. Disclaimer**

This report has been prepared for the exclusive use of the parties named within this report, Koste Pty Ltd does not accept any contractual, tortious or other form of liability for any consequences that may arise from any other person acting upon or using this valuation.