

EXHIBIT 2
Depreciation Using VDB
Example: \$10,000 Asset, \$0 Salvage Value, 10-year Useful Life

B15 fx =VDB(\$C\$9, \$C\$11, \$C\$10, (A15-1), A15)			
	A	B	C
1			
2	Asset Information:		
3	Asset		Truck #215
4	Asset Class		Autos
5	Asset Location		Greenbriar
6	Asset Acquisition Date		11/1/2005
7	Assumptions:		
8	Method		DDB
9	Asset Original Cost		\$10,000
10	Estimated Useful Life		10
11	Estimated Salvage Value		\$0
12	Year	Depreciation	Depreciable Base Remaining
13	1	\$2,000.00	\$8,000.00
14	2	\$1,600.00	\$6,400.00
15	3	\$1,280.00	\$5,120.00
16	4	\$1,024.00	\$4,096.00
17	5	\$819.20	\$3,276.80
18	6	\$655.36	\$2,621.44
19	7	\$655.36	\$1,966.08
20	8	\$655.36	\$1,310.72
21	9	\$655.36	\$655.36
22	10	\$655.36	\$0.00
23			

Function (and inputs):
 =VDB (cost, salvage, life, start period, end period, factor, no-switch)*

*Note that the optional inputs ("factor" and "no-switch") are omitted in this example. "Factor" is set to 2 by default, resulting in a double-declining rate. "No-switch" is off by default, indicating a switch to straight-line when appropriate is desired.