

Notes to the Consolidated Financial Statements

Note 13. Fixed Assets

	2006			2005		
	Cost	Accumulated Depreciation	Net Book Value	Cost	Accumulated Depreciation	Net Book Value
Properties held for development	\$ 500		\$ 500	\$ 442		\$ 442
Properties under development	226		226	231		231
Land	1,699		1,699	1,629		1,629
Buildings	4,955	\$ 1,012	3,943	4,579	\$ 835	3,744
Equipment and fixtures	3,788	2,475	1,313	3,589	2,207	1,382
Building and leasehold improvements	611	269	342	647	290	357
	11,779	3,756	8,023	11,117	3,332	7,785
Capital leases – buildings and equipment	129	97	32	95	95	–
	\$ 11,908	\$ 3,853	\$ 8,055	\$ 11,212	\$ 3,427	\$ 7,785

Fixed asset impairment and accelerated depreciation charges of \$32 (2005 – \$7) were recognized in operating income. An additional \$27 (2005 – \$14) was recognized in restructuring and other charges in 2006 (see Note 4). The fair values were determined using quoted market prices where available, independent offers to purchase where available or prices for similar assets.