

Bank of America N. T. & S. A.

Banking Premises

<u>Means Acquired</u>	<u>Method of Determining Original Cost of Banking Premises</u>
1. Construction	Actual cost of land and cost of improvements
2. Purchase of stock without examination and appraisement of assets.	Amount carried on books of seller, except (a) Where extraordinary depreciation has been taken by seller; (b) Where revaluation has been justified by extraordinary unearned increment; in which event original cost to seller, less reasonable depreciation shall be considered to be cost; provided that whenever negotiations have been entered into with a united group of minority stockholders in which appraisement of assets has entered into the price fixed for minority shares Rule No. 3 will apply.
3. Purchase of ultimate control of stock after negotiations and examination of assets.	Amount settled upon as the value of the banking premise in effecting sale.
4. Purchase of a building as a separate unit whether or not other assets are involved.	Amount of purchase price.

All properties to show depreciation from the time of construction by Bank of America or by any of the T/A banks or companies, or from the time acquired.