

14. FIXED ASSETS

	2007			2006		
	Cost	Accumulated Depreciation	Net Book Value	Cost	Accumulated Depreciation	Net Book Value
Properties held for development	\$ 525		\$ 525	\$ 500		\$ 500
Properties under development	89		89	226		226
Land	1,786		1,786	1,790		1,790
Buildings	5,690	\$ 1,392	4,298	5,400	\$ 1,151	4,249
Equipment and fixtures	5,442	3,584	1,858	5,217	3,214	2,003
Buildings and leasehold improvements	591	249	342	696	280	416
	14,123	5,225	8,898	13,829	4,645	9,184
Capital leases – buildings and equipment	165	103	62	133	98	35
Fixed assets	\$ 14,288	\$ 5,328	\$ 8,960	\$ 13,962	\$ 4,743	\$ 9,219

The following items were recognized in operating income during 2007: fixed asset impairment charge of \$33 (2006 – \$27), accelerated depreciation charge of \$6 (2006 – \$5) and restructuring and other charges of \$6 (2006 – \$46) (see note 4).