

15. FIXED ASSETS

	2008			2007		
	Cost	Accumulated Depreciation	Net Book Value	Cost	Accumulated Depreciation	Net Book Value
Properties held for development	\$ 556		\$ 556	\$ 525		\$ 525
Properties under development	164		164	89		89
Land	1,773		1,773	1,728		1,728
Buildings	5,699	\$ 1,541	4,158	5,529	\$ 1,348	4,181
Equipment and fixtures	5,029	3,501	1,528	4,903	3,334	1,569
Buildings and leasehold improvements	562	260	302	541	242	299
	13,783	5,302	8,481	13,315	4,924	8,391
Capital leases – buildings and equipment	171	110	61	165	103	62
Fixed assets	\$ 13,954	\$ 5,412	\$ 8,542	\$ 13,480	\$ 5,027	\$ 8,453

The following items were recognized in operating income during 2008: fixed asset impairment charge of \$29 (2007 – \$33), accelerated depreciation charge of \$11 (2007 – \$4) and restructuring and other charges of \$2 (2007 – nil) (see note 4).