

EXHIBIT 1
Amount of Subsidiary Included on the Consolidated Financial Statements

Subsidiary	(100%)	Proprietary View			Parent View			Entity View			IASB View		
		Parent share	NCI share	Consolidated	Parent share	NCI share	Consolidated	Parent share	NCI share	Consolidated	Parent share	NCI share	Consolidated
NBV	\$100	\$ 75	\$0	\$ 75	\$ 75	\$25	\$100	\$ 75	\$25	\$100	\$ 75	\$25	\$100
FMV increment	60	45	0	45	45	0	45	45	15	60	45	15	60
FMV net assets	160	120	0	120	120	25	145	120	40	160	120	40	160
Goodwill	40	30	0	30	30	0	30	30	10	40	30	0	30
FMV entity	<u>\$200</u>	<u>\$150</u>	<u>\$0</u>	<u>\$150</u>	<u>\$150</u>	<u>\$25</u>	<u>\$175</u>	<u>\$150</u>	<u>\$50</u>	<u>\$200</u>	<u>\$150</u>	<u>\$40</u>	<u>\$190</u>

Parent owns 75%, NCI owns 25%.