

### **EXHIBIT 1**

#### Classification of Certain Assets Under IRC Section 1060 (Form 8594)

Class I: Cash (checking and savings accounts)

Class II: Certificate of deposit and marketable securities

Class III: Accounts receivable

Class IV: Inventory (valued pursuant to Revenue Procedure 2003-51)

Class V: Tangible realty and personalty

Class VI: Certain IRC section 197 intangibles, such as customer lists, trademarks, franchises, and any portion of the price allocated to a covenant not to compete

Class VII: Goodwill, along with any asset not categorized within one of the other six classes