

**EXHIBIT 1  
EXPANDING THE FACTORS IN A VALUATION**

		Factors Describing Fuzzy Numbers		
	Fuzzy Numbers	Minimum Value	Midpoint	Maximum Value
Earnings Multiple	10	8	10	12
Normalized Earnings	\$ 120,000	\$100,000	\$ 125,900	\$ 160,000
Product of Fuzzy Multiplication		\$800,000	\$ 1,293,000	\$ 1,920,000