

EXHIBIT 1
Comparison of the Concepts

	Economic Unit	Proportional	Parent Company
Asset/liability book value	100%	% ownership	100%
Adjustments to fair value	100%	% ownership	% ownership
Additional depreciation or amortization	100%	% ownership at fair value	% ownership at fair value
Noncontrolling interest shown	% at fair value	None	% at book value
Subsidiary revenue and expenses shown	100%	% ownership	100%
Noncontrolling interest in income	% ownership	None	% ownership