

EXHIBIT 2
Comparative Consolidation Worksheet Entries

SFAS 141	SFAS 141(R)
1. Eliminate beginning retained earnings and subsidiary equity accounts against the parent's investment account, and recognize noncontrolling interest.	1. Same
2. Recognize and adjust all asset and liability values to fair value for the percentage owned; goodwill is recognized based on parent's percentage ownership only.	2. Recognize and adjust all asset and liability values to fair value, including the noncontrolling interest's share, and recognize total goodwill.
3. Additional subsidiary depreciation and amortization is recognized based on revised asset and liability valuations.	3. Additional subsidiary depreciation and amortization is recognized based on revised asset and liability valuations, including the noncontrolling interest's share of revaluation.
4. Eliminate revised subsidiary's net income against parent's investment account and the noncontrolling the interest account.	4. Same, except the amounts differ because of differences in depreciation and amortization based on full fair values, rather than on just parent's share of these.
5. Subsidiary's dividends are eliminated against the parent's investment account and the noncontrolling interest account.	5. Same