

EXHIBIT 4
Noncontrolling Interest Balances

	SFAS 141	SFAS 141(R)
Beginning equity	\$160,000	\$160,000
Asset revaluation and goodwill	N/A	77,500 ¹
Share of subsidiary's net income	16,000 ²	12,000 ³
Share of subsidiary's dividends	<u>(2,000)</u>	<u>(2,000)</u>
Ending balance	<u>\$174,000</u>	<u>\$247,500</u>

¹ [\$70,000 (nondepreciable assets: \$370,000 - \$300,000) + \$200,000 (depreciable assets: \$800,000 - \$600,000) + \$117,500 (total goodwill)] x 20%

² \$80,000 x 20%

³ [\$80,000 - \$20,000 (additional depreciation)] x 20%