

**Exhibit 1**  
**BEST INTEREST OF CREDITORS TEST CALCULATION**

	Asset	Value	Costs of Sale (COS)	Exemption	Secured Debt	Non-Exempt Value of Asset (Value less COS less Exemption less Secured Debt)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total Value of Non-Exempt Assets:</b>						
Less (25% of first \$5,000):						
Less (10% of next \$45,000):						
Less (5% of next \$950,000):						
Less (3% of amount over \$1MM):						
Less Chapter 7 Administrative Expenses (Excluding COS and § 326(a) Trustee's Commission):						
<b>Amount to be paid to satisfy BICT:</b>						