

## BDO2

Generator	Auditor	CIK	EntityRegistrantName	Total	EntityComments
QXi	BDO	0000725363	CEL SCI CORP	2	CFE: Improper concept for revenues. us-gaap:OtherIncome comes from insurance based revenues income statement.
QXi	BDO	0001378624	Cellular Biomedicine Group, Inc.	1	CFE: Entered tax provision with reverse polarity on income statement.
Ez-XBRL	BDO	0001489902	CHINA GEWANG BIOTECHNOLOGY, INC.	3	CFE: Incorrect equity concepts. Inappropriate use of concept us-gaap:LiabilitiesNoncurrent. Used us-gaap:OtherComprehensiveIncomeLossBeforeTax to represent comprehensive income
Workiva	BDO	0001488813	Customers Bancorp, Inc.	1	CFE: Conflicting/inconsistent provision for loan losses issue.
Workiva	BDO	0000919956	Diversicare Healthcare Services, Inc.	1	CFE: Total net cash flow from discontinued operations reported as 0; but also detail was reported which is contradictory to 0 total.
GoXBRL	BDO	0001282224	Dolphin Digital Media Inc	1	CFE: Incorrect concepts used on two net income facts.
Workiva	BDO	0001615153	Fenix Parts, Inc.	1	CFE: Reversed polarity for fact with concept, us-gaap:PreferredStockDividendsAndOtherAdjustments
Thunderdome	BDO	0000719413	HECLA MINING CO/DE/	3	CFE: Cost of revenues issue. Entered WHOLE cost of revenues, then an additional PART. WHOLE/PART issues with cost of revenues.
Workiva	BDO	0001397403	IMH Financial Corp	2	CFE: Inappropriate use of concept to represent redeemable noncontrolling interest on BS, us-gaap:ConvertiblePreferredStockNonredeemableOrRedeemableIssuerOptionValue. Used us-gaap:NetIncomeLoss to represent net income loss; should use us-gaap:ProfitLoss
Novaworks Software	BDO	0001301712	IRONCLAD PERFORMANCE WEAR CORP	1	CFE: Inappropriate concept for operating income (loss), us-gaap:IncomeLossFromContinuingOperations
Workiva	BDO	0001403085	JRjr33, Inc.	1	CFE: WHOLE/PART issue related to revenue concepts on income statement.
Workiva	BDO	0001072627	KINGSWAY FINANCIAL SERVICES INC.	2	CFE: Concept us-gaap:OperatingIncomeLoss used in segment disclosure conflicts with income statement; Incorrect concept for line item operating income (loss) on income statement. WORLDVIEW.
GoXBRL	BDO	0001084554	LIGHTBRIDGE Corp	1	CFE: WHOLE/PART issue related to use of us-gaap:PreferredStockDividendsAndOtherAdjustments.

## Cellular Biomedicine Group, Inc.

<http://www.sec.gov/Archives/edgar/data/1378624/000165495417001934/0001654954-17-001934-index.htm>

Entered the fact value for the line item "Income taxes (expense) credit as a NEGATIVE, should have been POSITIVE. Note that the error amount is double the fact value amount, that helps see the value was entered in reverse.

ISS	fac:IncomeLossFromContinuingOperationsAfterTax[us-gaap:IncomeLossFromContinuingOperations[-28,208,376]] = (fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest[-28,204,283]] - fac:IncomeTaxExpenseBenefit[us-gaap:IncomeTaxExpenseBenefit[-(8,186) 4,093]])
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Other income	132,108	630,428	71,200
<b>Total other income</b>	<b>211,051</b>	<b>672,648</b>	<b>87,025</b>
Loss from continuing operations before taxes	(28,204,283)	(20,176,322)	(12,355,459)
Income taxes (expense) credit	(4,093)	728,601	0
Loss from continuing operations	(28,208,376)	(19,447,721)	(12,355,459)
Loss on discontinued operations, net of taxes	0	0	(3,119,152)
Net loss	(28,208,376)	(19,447,721)	(15,474,611)
<b>Other comprehensive income (loss):</b>			
Cumulative translation adjustment	(743,271)	(3,950)	15,254

## CHINA GEWANG BIOTECHNOLOGY, INC.

<http://www.sec.gov/Archives/edgar/data/1489902/000121390017001201/0001213900-17-001201-index.htm>

Inappropriate concept used to represent line item “noncontrolling interests”:

Other income			
Interest income	14,868	13,508	2,900
Income before provision for income taxes	12,113,643	1,646,635	1,021,643
Provision for income taxes	3,075,733	457,922	264,553
Equity in income of investee	4,536,760	xsi:nil	xsi:nil
Net income before noncontrolling interests	13,574,670	1,188,713	757,090
Noncontrolling interests	(326,213)	(61,790)	(38,952)
Net income attributable to common stockholders	13,248,457	1,126,923	718,138
Earnings per common share			

us-gaap:IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest

Inappropriate concepts used to represent comprehensive income related line items; these concept relate to other comprehensive income:

Equity in income of investee	4,536,760	xsi:nil	xsi:nil
Net income before noncontrolling interests	13,574,670	1,188,713	757,090
Noncontrolling interests			
Net income attributable to common stockholders	13,248,457	1,126,923	718,138
Earnings per common share	.20	.03	.02
Weighted average shares outstanding	65,441,257	40,944,444	35,500,000
<b>Comprehensive income</b>			
Net income before noncontrolling interests	13,574,670	1,188,713	757,090
Foreign currency translation adjustment	(1,455,633)	(315,020)	1,333
Total comprehensive income	12,119,037	873,693	758,423
Comprehensive (loss) income attributable to noncontrolling interests	(170,640)	(46,039)	(39,019)
Net comprehensive income attributable to common stockholders	11,948,397	827,654	719,404

us-gaap:OtherComprehensiveIncomeLossBeforeTaxPortionAttributableToParent

us-gaap:OtherComprehensiveIncomeLossBeforeTaxPortionAttributableToNoncontrollingInterest

## Customers Bancorp, Inc.

<http://www.sec.gov/Archives/edgar/data/1488813/000148881317000004/0001488813-17-000004-index.htm>

Conflicting/contradictory provision for loan loss facts:

Fact determination of fac:ProvisionForLoanLeaseAndOtherLosses		
1	us-gaap:ProvisionForLoanLeaseAndOtherLosses	2,634,000
2	us-gaap:ProvisionForLoanAndLeaseLosses	2,345,000
3	us-gaap:ProvisionForLoanLossesExpensed	-

Per the US GAAP XBRL Taxonomy, this is the relation between those two concepts. Basically, it is logically IMPOSSIBLE for that second concept to have a value MORE than the first concept because the second concept is PART OF the first concept which is the WHOLE.

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~162\\*v~5017\)!con~\(id~3576951\)!net~\(a~3214\\*I~777\)!lang~\(code~en-us\)!path~\(wc\)!rg~\(rg~32\\*p~12\)Provision for Loan, Lease, and Other Losses](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~162*v~5017)!con~(id~3576951)!net~(a~3214*I~777)!lang~(code~en-us)!path~(wc)!rg~(rg~32*p~12)Provision for Loan, Lease, and Other Losses)

Calculations	
124000 - Statement - Statement of Income (Including Gross Margin)	
+	Provision for Loan and Lease Losses <i>Dr</i>
+	Provision for Other Credit Losses <i>Dr</i>
+	Provision for Other Losses <i>Dr</i>
+	Provision for Loan, Lease, and Other Losses <i>Dr</i>

us-gaap:ProvisionForLoanAndLeaseLosses

us-gaap:ProvisionForLoanLeaseAndOtherLosses

Income statement: SECOND concept was used:

Interest expense:			
Deposits	48,249,000	33,973,000	24,454,000
Other borrowings	6,438,000	6,096,000	5,342,000
FHLB advances	11,597,000	6,743,000	5,194,000
Subordinated debt	6,739,000	6,739,000	3,514,000
Total interest expense	73,023,000	53,551,000	38,504,000
Net interest income	249,516,000	196,299,000	151,923,000
Provision for loan losses	2,345,000	20,566,000	14,747,000
Net interest income after provision for loan losses	247,171,000	175,733,000	137,176,000

Allowance for loan losses roll forward: FIRST Concept



## Diversicare Healthcare Services, Inc.

<http://www.sec.gov/Archives/edgar/data/919956/000091995617000013/0000919956-17-000013-index.htm>

Two facts were reported that relate to net cash flows from discontinued operations that contradict one another and are logically impossible:

Net Cash Flow, Discontinued [Roll Up]		
Net Cash Flow from Operating Activities, Discontinued	(3,523,000)	fac:NetCashFlowFromOperatingActivitiesDiscontinued[us-gaap:CashProvidedByUsedInOperatingActivitiesDiscontinuedOperations[-3,523,000]]
Net Cash Flow from Investing Activities, Discontinued	0	fac:NetCashFlowFromInvestingActivitiesDiscontinued[0] = 0
Net Cash Flow from Financing Activities, Discontinued	0	fac:NetCashFlowFromFinancingActivitiesDiscontinued[us-gaap:CashProvidedByUsedInFinancingActivitiesDiscontinuedOperations[0]]
Net Cash Flow, Discontinued	0	fac:NetCashFlowDiscontinued[us-gaap:NetCashProvidedByUsedInDiscontinuedOperations[0]]

Net cash used in discontinued operations	(3,523,000)	(7,014,000)	(2,978,000)
Net cash provided by (used in) operating activities	(5,618,000)	3,277,000	2,981,000
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Purchases of property and equipment	(6,022,000)	(4,646,000)	(5,494,000)
Property acquisitions	(7,550,000)	0	0
Deconsolidation of noncontrolling interests, net of income taxes	0	0	(1,385,000)
Payment for preferred stock restructuring	(640,000)	(619,000)	(600,000)
Net cash provided by (used in) continuing operations	15,142,000	10,556,000	(8,524,000)
Net cash used in discontinued operations	0	0	(5,956,000)
Net cash provided by (used in) financing activities	15,142,000	10,556,000	(14,480,000)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(322,000)	767,000	37,000

## Dolphin Digital Media Inc

<http://www.sec.gov/Archives/edgar/data/1282224/000165495416004225/0001654954-16-004225-index.htm>

Improper concepts and facts for net income attributable to parent and total (parent + noncontrolling interest); improper extension concept:

Net Income (Loss) Breakdown [Line Items]	Period [Axis]	
	2016-01-01 - 2016-09-30	
	Fact	
	Value	Origin
<b>Net Income (Loss) [Roll Up]</b>		
Net Income (Loss) Attributable to Parent	(22,792,952)	fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[-22,792,952]]
Net Income (Loss) Attributable to Noncontrolling Interest	6,813	fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:NetIncomeLossAttributableToNoncontrollingInterest[6,813]]
Net Income (Loss)	(22,792,952)	fac:NetIncomeLoss[us-gaap:ProfitLoss[-22,792,952]]
<b>Validation Results [Hierarchy]</b>		
IS7		fac:NetIncomeLoss[us-gaap:ProfitLoss[-22,792,952]] = (fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[-22,792,952]] + fac:NetIncomeLossAttributableToNoncontrollingInterest[6,813]) [us-gaap:NetIncomeLossAttributableToNoncontrollingInterest[6,813]]

Income statement:

Other income	0	9,660	0 <sup>1</sup>	
Amortization of loan fees	(47,369)	(47,369)	0 <sup>1</sup>	
Loss on extinguishment of debt	0	(5,843,811)	0 <sup>1</sup>	
Interest income				
Interest expense	(613,651)	(3,768,727)	(903,317) <sup>1</sup>	
Total Other Income/Expense				
Net loss	(11,539,173)	(22,792,952)		us-gaap:ProfitLoss
Net Income attributable to non- controlling interest	1,556	6,813	11,250 <sup>1</sup>	
Net Loss attributable to Dolphin Digital Media, Inc.	(11,540,729)	(22,799,765)	(1,450) <sup>1</sup>	DPDM:NetLossAttributableToDolphinDigitalMediaInc.
Net loss	(11,539,173)	(22,792,952)	(1,450) <sup>1</sup>	
Basic and Diluted Loss per Share	(1.08)	(3.56)	(0.35) <sup>1</sup>	
Weighted average number of shares used in share calculation	674			us-gaap:NetIncomeLoss

## Fenix Parts, Inc.

<http://www.sec.gov/Archives/edgar/data/1615153/000161515317000024/0001615153-17-000024-index.htm>

Net cash flow does not foot:

Label	Rendered Value	Op	Reported Value	Calculated Value	Balance	Result	Name
✓ Cash Flow Statement [Table]							fac:CashFlowStatementTable
✓ Net Cash Flow	(2,042,000)		-2,042,000	-2,044,000	Debit	Inconsistency	fac:NetCashFlow
✓ Net Cash Flow from Operating Activities	(2,132,000)	+	-2,132,000	-2,132,000	Debit	Verified	fac:NetCashFlowFromOperatingActivities
Net Cash Flow from Operating Activities, Continuing	(2,132,000)	+	-2,132,000		Debit		fac:NetCashFlowFromOperatingActivitiesContinuing
Net Cash Flow from Operating Activities, Discontinued	0	+	0		Debit		fac:NetCashFlowFromOperatingActivitiesDiscontinued
✓ Net Cash Flow from Investing Activities	(735,000)	+	-735,000	-735,000	Debit	Verified	fac:NetCashFlowFromInvestingActivities
Net Cash Flow from Investing Activities, Continuing	(735,000)	+	-735,000		Debit		fac:NetCashFlowFromInvestingActivitiesContinuing
Net Cash Flow from Investing Activities, Discontinued	0	+	0		Debit		fac:NetCashFlowFromInvestingActivitiesDiscontinued
✓ Net Cash Flow from Financing Activities	888,000	+	888,000	888,000	Debit	Verified	fac:NetCashFlowFromFinancingActivities
Net Cash Flow from Financing Activities, Continuing	888,000	+	888,000		Debit		fac:NetCashFlowFromFinancingActivitiesContinuing
Net Cash Flow from Financing Activities, Discontinued	0	+	0		Debit		fac:NetCashFlowFromFinancingActivitiesDiscontinued
Exchange Gains (Losses)	(65,000)	+	-65,000		Debit		fac:ExchangeGainsLosses



## HECLA MINING CO/DE/

<http://www.sec.gov/Archives/edgar/data/719413/000143774917003050/0001437749-17-003050-index.htm>

Fact using the concept “us-gaap:IncomeLossFromContinuingOperations” reporting value of 116,944,000 is inconsistent with the fact reported on the income statement “us-gaap:NetIncomeLoss” reporting value 69,547.

Disclosure - Note 11 - Business Segments and Significant Customers - Information about Reportable Segments (Details) Statement [Table]

Reporting Entity [Axis]	0000719413 (http://www.sec.gov/CIK)			
Scenario [Axis]	Scenario, Unspecified [Domain]			
Statement [Line Items]	2016-01-01 - 2016-12-31			
	Segments [Axis]			
	Casa Berardi [Member]	San Sebastian [Member]	Other Segments [Member]	Segments [Domain]
	177,143,000	113,889,000	(59,913,000)	116,944,000
Net sales to unaffiliated customers	177,143,000	113,889,000	(59,913,000)	116,944,000
Income (loss) from operations	16,336,000	77,221,000	(59,913,000)	116,944,000
Capital additions (including non-cash additions)	67,577,000	6,026,000	21,344,000	181,799,000
Depreciation, depletion				168,000
Other significant non-cash				150,000
Identifiable assets				177,000

  

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0000719413 (http://www.sec.gov/CIK)
Period [Axis]	2016-01-01 - 2016-12-31
Segments [Axis]	Segments [Domain]
Scenario [Axis]	Scenario, Unspecified [Domain]
Concept	us-gaap:IncomeLossFromContinuingOperations
Name (From Taxonomy)	IncomeLossFromContinuingOperations
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary
Fact Value	116944000

Looks like they are trying to represent this line item:

Income (loss) from operations	116,944,000	(35,611,000)	21,628,000
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Contradicts this line item:

Income (loss) before income taxes	96,975,000	(30,658,000)	12,584,000
Income tax (provision) benefit	(27,428,000)	(56,310,000)	5,240,000
Net income (loss)	69,547,000	(86,968,000)	17,824,000
Preferred stock dividends	(552,000)	(552,000)	(552,000)
Income (loss) attributable to common stockholders	68,995,000	(87,520,000)	17,272,000

## IMH Financial Corp

<http://www.sec.gov/Archives/edgar/data/1397403/000139740316000076/0001397403-16-000076-index.htm>

The line item “Net loss” was represented using the US GAAP XBRL Taxonomy concept “us-gaap:NetIncomeLoss” which relates to the net income attributable to the parent. HOWEVER; look just below...the net income (loss) attributable to the noncontrolling interest.

As such, the line item “Net Loss” should have been represented using the concept “us-gaap:ProfitLoss” which includes the net income attributable to parent + noncontrolling interest:

Loss Before Income Taxes	(4,930,000)	(4,220,000)	(6,000,000)	(237,000)
Provision for Income Taxes	0			0
Net Loss	(4,930,000)	(4,220,000)	(6,000,000)	(237,000)
Net (Income) Loss Attributable to Noncontrolling Interests	19,000	92,000	0	(586,000)
Cash Dividend on Redeemable Convertible Preferred Stock	(539,000)	(1,606,000)	(540,000)	(1,601,000)
Deemed Dividend on Redeemable Convertible Preferred Stock	(632,000)	(1,859,000)	(583,000)	(1,714,000)
Net Loss Attributable to Common Shareholders	(6,082,000)	(17,595,000)	(7,129,000)	(7,138,000)

## IRONCLAD PERFORMANCE WEAR CORP

<http://www.sec.gov/Archives/edgar/data/1301712/000072174816001769/0000721748-16-001769-index.htm>

Using an after tax concept to represent before tax line item. Concept should be “us-gaap:OperatingIncomeLoss”:

Statements Of Operations	Period [Axis]			
	2016-07-01 - 2016-09-30	2016-01-01 - 2016-09-30	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30
<b>Statements Of Operations</b>				
<b>REVENUES</b>				
Net sales	6,454,723	16,897,920	5,420,511	15,160,159
<b>COST OF SALES</b>				
Cost of sales	4,190,496	10,863,237	3,504,078	9,700,524
<b>GROSS PROFIT</b>	<b>2,264,227</b>	<b>6,034,683</b>	<b>1,916,433</b>	<b>5,459,635</b>
<b>EXPENSES</b>				
General and administrative	911,347	2,854,385	804,143	2,243,963
Sales and marketing	988,000			239,471
Research and development	158,600			89,967
Purchasing, warehousing and distribution	472,104	193,117	280,810	805,340
Depreciation and amortization	44,672	128,636	33,039	99,867
<b>Total operating expenses</b>	<b>2,574,903</b>	<b>7,229,428</b>	<b>2,091,528</b>	<b>5,868,608</b>
<b>LOSS FROM OPERATIONS</b>	<b>(310,676)</b>	<b>(1,194,745)</b>	<b>(175,095)</b>	<b>(408,973)</b>
<b>OTHER INCOME (EXPENSE)</b>				
Interest expense	(45,992)	(129,672)	(30,693)	(65,635)
Interest income	25	50	7	21
<b>Total other income (expense)</b>	<b>(45,967)</b>	<b>(129,622)</b>	<b>(30,686)</b>	<b>(65,614)</b>
<b>NET LOSS BEFORE PROVISION FOR INCOME TAXES</b>	<b>(356,643)</b>	<b>(1,324,367)</b>	<b>(205,781)</b>	<b>(474,587)</b>
<b>DEFERRED INCOME TAX EXPENSE</b>	<b>(1,832,000)</b>	<b>(1,832,000)</b>	xsi:nil	xsi:nil
<b>BENEFIT FROM INCOME TAXES</b>	<b>xsi:nil</b>	<b>670</b>	<b>xsi:nil</b>	<b>xsi:nil</b>
<b>NET LOSS</b>	<b>(2,188,643)</b>	<b>(3,155,697)</b>	<b>(205,781)</b>	<b>(474,587)</b>

## JRjr33, Inc.

<http://www.sec.gov/Archives/edgar/data/1403085/000162828016022245/0001628280-16-022245-index.htm>

Fact determination of fac:Revenues		
1	us-gaap:Revenues	106,589,000
2	us-gaap:SalesRevenueNet	88,793,000

This is the relation between those concepts per the US GAAP XBRL Taxonomy:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~161\\*v~5016\)!con~\(id~3559162\)!net~\(a~3190\\*!~772\)!lang~\(code~en-us\)!path~\(g~92625\\*p~0.0.1.0.0.0.0.0.0.0.2\)!rg~\(rg~32\\*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)!con~(id~3559162)!net~(a~3190*!~772)!lang~(code~en-us)!path~(g~92625*p~0.0.1.0.0.0.0.0.0.0.2)!rg~(rg~32*p~12))

124000 - Statement - Statement of Income (Including Gross Margin)		
	Revenue, Net	Cr
+	Financial Services Revenue	Cr
+	Net Investment Income	Cr
+	Realized Investment Gains (Losses)	Cr
+	Revenues, Excluding Interest and Dividends	Cr
+	Investment Banking Revenue	Cr
+	Underwriting Income (Loss)	Cr
+	Market Data Revenue	Cr
+	Other Operating Income	Cr
+	Other Income	Cr
+	Revenues	Cr

us-gaap:SalesRevenueNet

us-gaap:Revenues

Used WHOLE as a PART; and the PART as the WHOLE; basically reversed the relation of these two concepts which is inappropriate:

Income Statement [Abstract]	Period [Axis]			
	2016-07-01 - 2016-09-30	2016-01-01 - 2016-03-31	2015-07-01 - 2015-09-30	2015-01-01 - 2015-03-31
Revenue	34,100,000	106,589,000	36,954,000	91,915,000
Program costs and discounts	(5,603,000)	(17,796,000)	(5,838,000)	(12,141,000)
Net revenues	28,497,000	88,793,000	31,116,000	79,774,000
Costs of sales	9,107,000	28,833,000	9,727,000	23,985,000
Gross profit	19,390,000	59,960,000	21,389,000	55,789,000
Distributor expense	8,718,000	27,373,000	10,205,000	27,541,000
Selling expense	4,833,000	13,211,000	3,861,000	10,331,000

## KINGSWAY FINANCIAL SERVICES INC.

<http://www.sec.gov/Archives/edgar/data/1072627/000107262717000030/0001072627-17-000030-index.htm>

Inappropriate use of concept to represent line item "Operating (loss) income". That is an after tax concept. The concept should be "us-gaap:OperatingIncomeLoss" per the US GAAP XBRL Taxonomy:

Other than Temporary Impairment Losses, Portion Recognized in Earnings, Net	157,000	10,000	0
Other income	10,968,000	15,462,000	9,315,000
Total revenues	176,630,000	159,966,000	158,224,000
<b>Operating Expenses [Abstract]</b>			
Loss and loss adjustment expenses	109,609,000	92,812,000	86,227,000
Commissions and premium taxes	24,562,000	22,773,000	23,238,000
Cost of services sold	4,193,000	4,044,000	3,880,000
General and administrative expenses	1,242,000	1,244,000	1,620,000
Leased real estate	(657,000)	(1,139,000)	(2,223,000)
Amortization of intangible assets	0	0	1,180,000
Contingent consideration benefit	0	0	1,180,000
Impairment of asset held for sale	0	0	1,180,000
Total operating expenses	183,477,000	161,494,000	155,535,000
Operating (loss) income	(6,847,000)	(1,528,000)	2,689,000
<b>Other (revenues) expenses, net:</b>			
Interest expense not allocated to segments	4,496,000	5,278,000	5,645,000
Foreign exchange losses, net	15,000	1,215,000	419,000
Loss (gain) on change in fair value of debt	3,721,000	(1,458,000)	10,953,000
Loss on disposal of subsidiary	0	0	1,244,000
Loss on disposal of asset held for sale	0	0	125,000
(Gain) loss on deconsolidation of subsidiaries	(5,643,000)	4,420,000	0
Equity in net loss of investees	1,017,000	339,000	190,000
Total other expenses, net	3,606,000	9,794,000	18,576,000
Loss from continuing operations before income tax (benefit) expense	(10,453,000)	(11,322,000)	(15,887,000)
Income tax (benefit) expense	(9,720,000)	93,000	(1,221,000)
Loss from continuing operations	(733,000)	(11,415,000)	(14,666,000)
Income from discontinued operations, net of taxes	0	1,417,000	3,442,000
Gain on disposal of discontinued operations, net of taxes	1,255,000	11,267,000	0
Net income (loss)	572,000	1,309,000	2,265,000

## LIGHTBRIDGE Corp

<http://www.sec.gov/Archives/edgar/data/1084554/000147793217001273/0001477932-17-001273-index.htm>

Used the WHOLE difference and then another PART of the WHOLE to represent two line items used to reconcile “net income attributable to parent” and “net income available to common stockholders”:

Calculations		
124000 - Statement - Statement of Income (Including Gross Margin)		
	Preferred Stock Dividends, Income Statement Impact	Dr
+	Redeemable Preferred Stock Dividends	Dr
+	Convertible Preferred Stock Converted to Other Securities	Dr
+	Preferred Stock Redemption Premium	Dr
-	Preferred Stock Redemption Discount	Cr
+	Preferred Stock Conversions, Inducements	Dr
+	Temporary Equity, Dividends, Adjustment	Dr
+	Temporary Equity, Accretion to Redemption Value, Adjustment	Dr
+	General Partner Distributions	Dr
+	Other Preferred Stock Dividends and Adjustments	Dr
+	Preferred Stock Dividends and Other Adjustments	Dr

Other income and (expenses)		
Warrant revaluation	1,672,573	2,306,117
Warrant modification expense	(152,300)	xsi:nil
Interest income	us-gaap:PreferredStockDividendsAndOtherAdjustments	705
Financing costs	(191,345)	xsi:nil
Interest expense and other income (expenses)	(29,448)	(6,762)
Total Other income and (Expenses)	1,289,698	2,300,060
Net loss before income taxes	(6,345,176)	(4,318,150)
Income taxes	0	0
Net loss	(6,345,176)	(4,318,150)
Accumulated preferred stock	(80,578)	xsi:nil
Deemed dividend on convertible preferred stock dividend conversion due to beneficial feature	(581,300)	xsi:nil
Net loss attributable to common stockholders	(7,007,054)	(4,318,150)

us-gaap:OtherPreferredStockDividendsAndAdjustments