In Paragraph 3-9, the last line of the example has the Company names reversed. The subsidiary should be Y and the parent should be X.

3-9.   ...

Example Of Reverse Takeover   Company X, with 100,000 shares outstanding, issues 400,000 shares to acquire all of the shares of Company Y. From a legal perspective, Company X is the parent company and it has acquired Company Y as a subsidiary. However, from an economic point of view, the former shareholders of Company Y now own a controlling interest in Company X. This means that, in actual fact, the subsidiary, Company Y has acquired the parent, Company X.