

**EXHIBIT 3**  
**Spreadsheet for Schedule M-3 (Form 1120), Part III**

A	B	C	D	E	F	G	H	I
77	<b>Note.</b> Line 30, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.							
78	<b>Part III</b>							
79					(a)	(b)	(c)	(d)
80					Expense per	Temporary	Permanent	Deduction per
81	Line				Income Statement	Difference	Difference	Tax Return
82	1	U.S. current income tax expense.....			(optional)			(optional)
83	2	U.S. deferred income tax expense.....						
84	3	State and local current income tax expense.....						
85	4	State and local deferred income tax expense.....						
86	5	Foreign current income tax expense (other than						
87		foreign withholding taxes).....						
88	6	Foreign deferred income tax expense.....						
89	7	Foreign withholding taxes.....						
90	8	Incentive stock options.....						
91	9	Nonqualified stock options.....						
92	10	Other equity-based compensation.....						
93	11	Meals and entertainment.....						
94	12	Fines and penalties.....						
95	13	Punitive damages.....						
96	14	Parachute payments						
97	15	Compensation with section 162(m) limitation.....						
98	16	Pension and profit-sharing.....						
99	17	Other post-retirement benefits.....						
100	18	Deferred compensation.....						
101	19	Charitable contribution of cash and tangible						
102		property.....						
103	20	Charitable contribution of intangible property.....						
104	21	Charitable contribution limitation.....						
105	22	Charitable contribution carryforward used.....						
106	23	Current year acquisition or reorganization						
107		investment banking fees.....						
108	24	Current year acquisition or reorganization						
109		legal and accounting fees.....						
110	25	Current year acquisition/reorganization other costs						
111	26	Amortization/impairment of goodwill.....						
112	27	Amortization of acquisition, reorganization, and						
113		start-up costs.....						
114	28	Other amortization or impairment write-offs.....						
115	29	Section 198 environmental remediation costs.....						
116	30	Depletion.....						
117	31	Depreciation.....						
118	32	Bad debt expense.....						
119	33	Corporate owned life insurance premiums.....						
120	34	Purchase versus lease (for purchasers and/or						
121		lessees).....						
122	35	Other expense/deduction items with differences						
123		(attach schedule).....						
124	36	<b>Total expense/deduction items.</b> Combine lines 1						
125		through 35. Enter here and on Part II, line 2			0	0	0	0