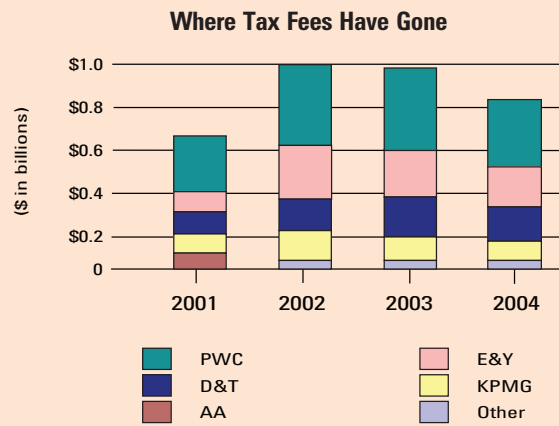


**EXHIBIT 3**  
Tax Fees, 2001–2004



(\$ in millions)	2001	2002	2003	2004
PWC	\$258.7	\$385.3	\$378.6	\$313.2
E&Y	\$ 95.1	\$251.6	\$221.5	\$184.0
D&T	\$101.6	\$146.1	\$174.6	\$163.5
KPMG	\$ 87.7	\$128.5	\$123.9	\$ 90.3
AA	\$ 64.3	\$ 0.0	\$ 0.0	\$ 0.0
Other	\$ 1.5	\$ 39.9	\$ 26.0	\$ 31.1
<b>Total</b>	<b>\$608.9</b>	<b>\$951.4</b>	<b>\$924.6</b>	<b>\$782.1</b>