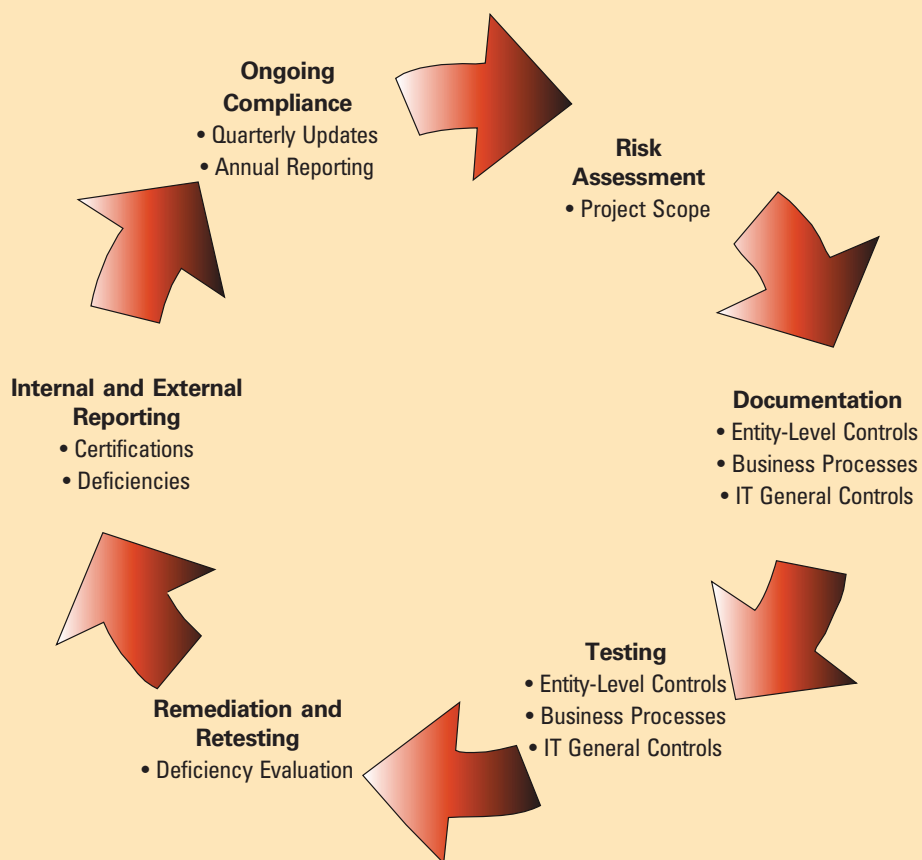


**EXHIBIT 3**  
**SOX Wheel**



Source: [www.compliant.com/consulting\\_sox.aspx](http://www.compliant.com/consulting_sox.aspx)