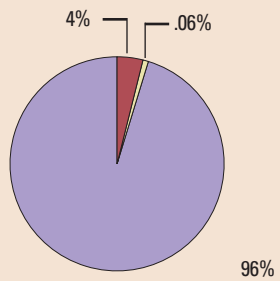


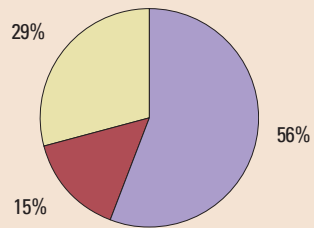
**EXHIBIT 3**  
Analyzing Adjustments

**Panel 1**  
Source of Adjustment by Deferral Mechanism



- Unrecognized actuarial loss
- Unrecognized prior service cost
- Unrecognized transition obligation

**Panel 2**  
Breakdown of Adjustment by Benefit Source



- U.S. pension
- Non-U.S. pension
- OPEB