

EXHIBIT 3
Allocation of Lump-Sum Asset Sale Price: Buyer's Perspective

| | Write-off Period, in Years |
|--------------------------------------|-----------------------------------|
| Real Property | |
| Land | N/A |
| Land improvements | 15 |
| Building: Commercial | 39 |
| Residential rental | 27.5 |
| Personal Property, Tangible | |
| Inventory | Cost of goods sold |
| Depreciable assets* | Generally 5 or 7 |
| Personal Property, Intangible | |
| Goodwill | 15 |
| Other Intangibles | |
| Consulting agreement | 15 [†] |
| Covenant not to compete | 15 [†] |
| Franchise, trademark, trade name | 15 |

Notes:

* While also eligible for the IRC section 179 expense, this category will generally be subject to sales tax, unless an exemption applies (e.g., the personalty will be used in the production of sales-taxable items/services).

† Irrespective of period stipulated in the agreement for payment or compliance.