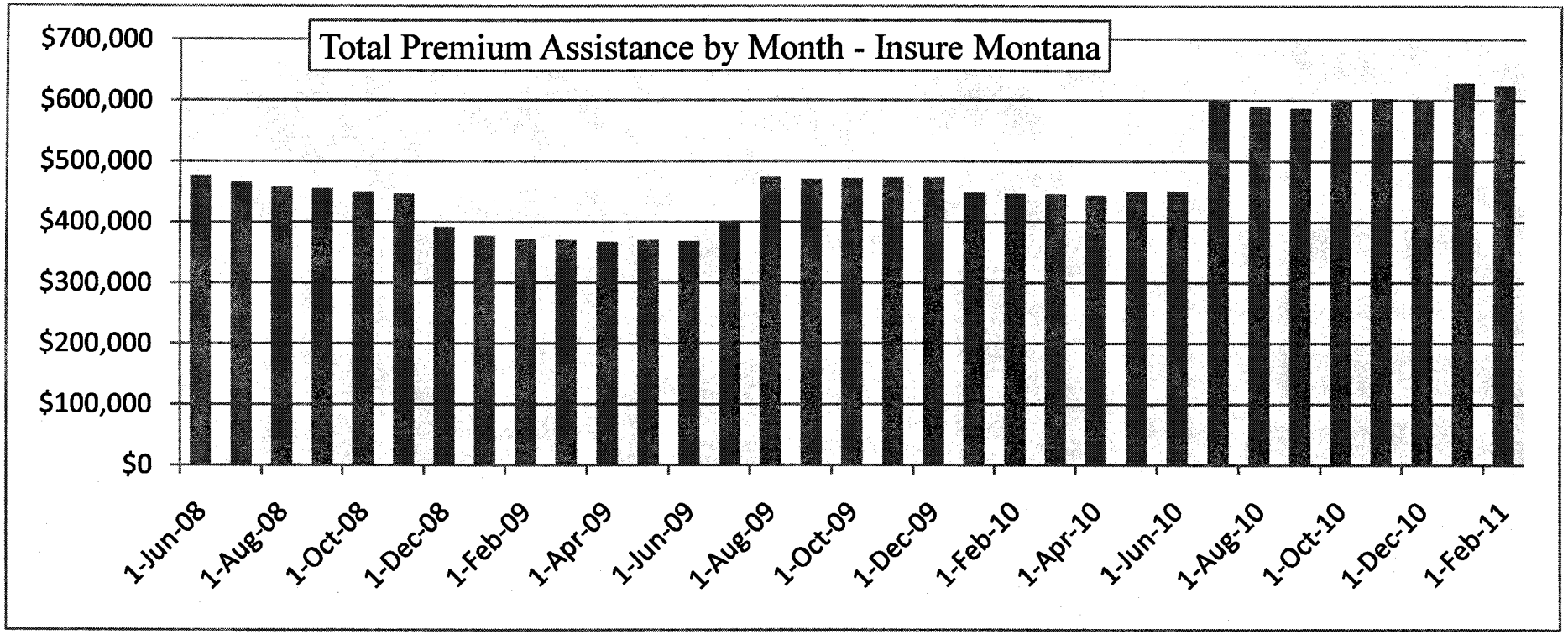

EXHIBIT 3
DATE 2/7/11
HB State Auditor