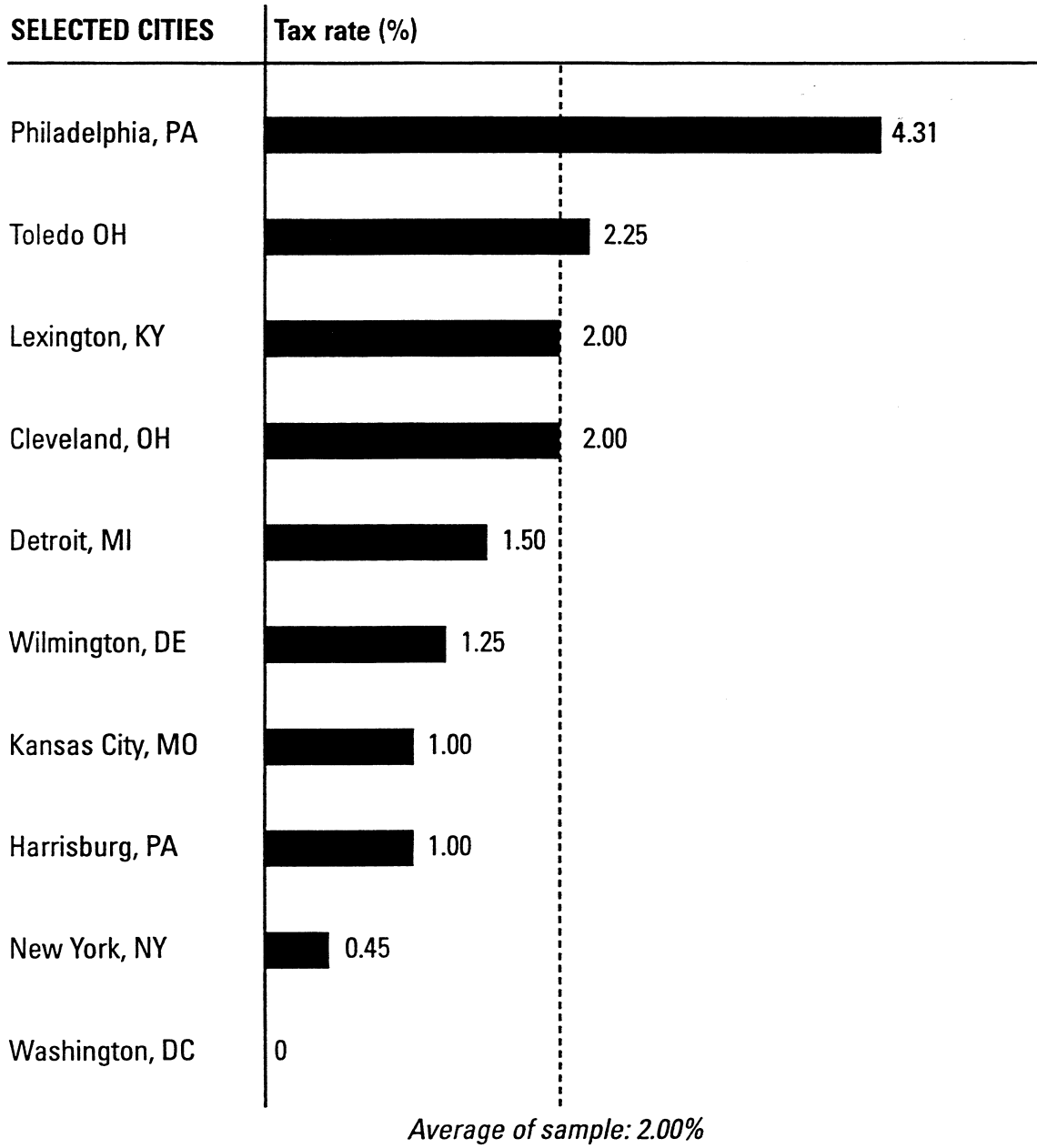


Exhibit 3

**NONRESIDENT TAXATION**



**STATES: 45 states require withholding on income earned within state borders.**