

**EXHIBIT 3
FORMAT AND PERSPECTIVE, CONTROLLING FOR REASONS**

Reasons Format Is Preferred	Perspective	Format			
		Indirect		Direct	
		Agree	Disagree	Agree	Disagree
Familiarity with format	Manager	85.7%	14.3%	39.1%	60.9%
	Investor	80.8	19.2	50.0	50.0
Difference between net income and cash from operations	Manager	82.7	17.3	63.6	36.4
	Investor	72.0	28.0	80.0	20.0
Know cash paid/received from suppliers/customers	Manager	25.2	74.8	95.6	4.4
	Investor	30.8	69.2	100.0	0.0
Consistency for comparison with prior years	Manager	82.5	17.5	52.2	47.8
	Investor	84.6	15.4	50.0	50.0
Period change in accounts receivable and payable	Manager	78.8	21.2	38.1	61.9
	Investor	92.3	7.7	60.0	40.0