

**EXHIBIT 3  
FIRM TYPE**

	Rank Order of Passages	Relative Importance
Big Four	3, 6, 1, 4, 5, 2	27, 24, 24, 12, 9, 4
Non-Big Four	6, 1, 3, 4, 5, 2	29, 24, 20, 11, 9, 6