

EXHIBIT 3
Companies Reporting AROs Under SFAS 143 at December 31, 2003

Metal and Mining

SIC 10: Metal Mining	6
SIC 12: Coal Mining	5
SIC 13: Oil and Gas Extraction	44
SIC 14: Mining and Quarrying of Nonmetallic Minerals Except Fuels	<u>3</u>
Subtotal	58

Food, Textile, and Chemicals

SIC 20: Food and Kindred Products	1
SIC 28: Chemicals and Allied Products	3
SIC 29: Petroleum Refining	<u>5</u>
Subtotal	9

Rubber, Metal, and Machines

SIC 36: Electronic and Other Electrical Equipment	1
SIC 37: Transportation Equipment	<u>1</u>
Subtotal	2

Transportation and Utilities

SIC 40: Railroad Transportation	2
SIC 47: Transportation Services	1
SIC 48: Communications	8
SIC 49: Electric, Gas, and Sanitary Services	<u>25</u>
Subtotal	36

Total Sample	<u>105</u>
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