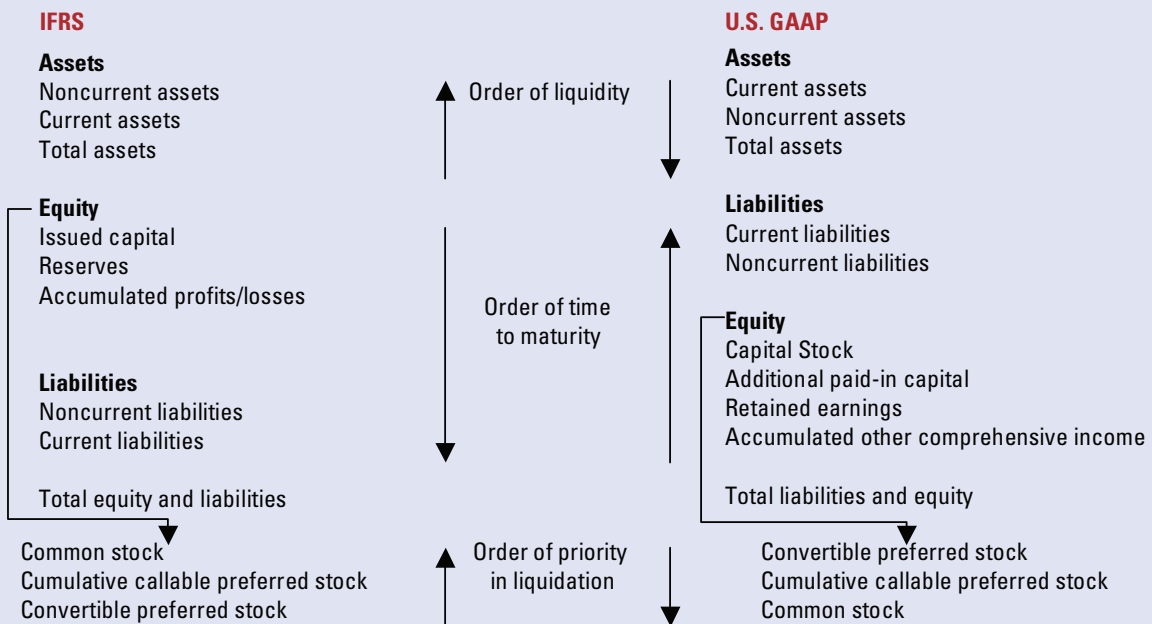


EXHIBIT 3
Sorting Order



Implications: The degree of liquidity/maturity is not necessarily apparent from, and cannot be managed simply at, the single account level.

Planning tips: Link time/date coding fields with the accounting entries to the way the information systems generates liquidity sorting. Do not use subaccounts, which will require lengthy manual and subjective adjustments.