

Exhibit 3

Year Ended		Taxable Income Impact of Bonus Depreciation	Taxable Income Impact of Internal vs. Tax Depreciation	Total Taxable Impact of Internal vs. Tax Depreciation	Tax rate	Tax savings (cost)	DISCOUNT FACTOR 20.00%	PRESENT VALUE
Year 1	2019	\$ 900,000	\$ (3,000,000)	\$ (2,100,000)	33.0%	(693,000)	0.912871	\$ (632,620)
Year 2	2020	700,000	(3,000,000)	(2,300,000)	33.0%	(759,000)	0.760726	\$ (577,391)
Year 3	2021	500,000	(3,000,000)	(2,500,000)	33.0%	(825,000)	0.633938	\$ (522,999)
Year 4	2022	300,000	(3,000,000)	(2,700,000)	33.0%	(891,000)	0.528282	\$ (470,699)
Year 5	2023	(80,000)	(1,500,000)	(1,580,000)	33.0%	(521,400)	0.440235	\$ (229,538)
Year 6	2024	(320,000)	-	(320,000)	33.0%	(105,600)	0.366862	\$ (38,741)
Year 7	2025	(420,000)	-	(420,000)	33.0%	(138,600)	0.305719	\$ (42,373)
Year 8	2026	(480,000)	-	(480,000)	41.5%	(199,200)	0.254766	\$ (50,749)
Year 9	2027	(500,000)	-	(500,000)	41.5%	(207,500)	0.212305	\$ (44,053)
Year 10	2028	(320,000)	-	(320,000)	41.5%	(132,800)	0.176921	\$ (23,495)
Year 11	2029	(180,000)	-	(180,000)	41.5%	(74,700)	0.147434	\$ (11,013)
Year 12	2030	(80,000)	-	(80,000)	41.5%	(33,200)	0.122861	\$ (4,079)
Year 13	2031	(20,000)	-	(20,000)	41.5%	(8,300)	0.102385	\$ (850)
		<u>\$ -</u>	<u>\$ (13,500,000)</u>	<u>\$ (13,500,000)</u>				<u>\$ (2,648,600)</u>

In every year \$1,000,000 asset with 5 year life and the impact of Historical Internal / Tax differences included.