

Exhibit 3

Cross Section Cost Categories

1. Field Services

- Procurement
- Calibration
- Regulatory Inspection
- Dispatch
- Customer Service & Logistics
- Farm Quality Control
- Communications

2. Laboratory / Quality Testing

- Producer Testing
- Laboratory and Testing

3. General & Administrative

- General and Administrative Expenses
- Corporate Staff Costs
- Accounting - Producer Payroll
- Information Technology / Systems
- Human Resources

4. Balancing Cost (extra hauling only)