

Exhibit 3

Duff & Phelps has a current or former client relationship with the following entities (and/or an affiliated entity) on an unrelated matter:

Interested Party	Relationship to Debtors	Relationship to D&P
AMR Corp.	Debtors	Current Client
PMA Investment Subsidiary, Inc.	Debtors	Current Client
American Beacon Advisors, Inc.	Debtors, Affiliations of Officers and Directors	Former Client
Boeing Commercial Airlines	Top 50 Unsecured Creditors, Top 100 Trade Creditors	Former Client
Chromalloy entities	Top 50 Unsecured Creditors, Top 100 Trade Creditors	Former Client
CITGO Petroleum Corp.	Top 50 Unsecured Creditors, Top 100 Trade Creditors	Former Client
City of Chicago	Top 50 Unsecured Creditors, Landlords	Current Client
Flint Hills Resources, LP	Top 50 Unsecured Creditors, Top 100 Trade Creditors	Former Client
Hewlett Packard	Top 50 Unsecured Creditors, Top 100 Trade Creditors	Current Client
Honeywell	Top 50 Unsecured Creditors, Top 100 Trade Creditors	Current Client
Morgan Stanley Capital Group, et al.	Top 50 Unsecured Creditors, Top 100 Trade Creditors	Current Client
Rolls Royce Inc.	Top 50 Unsecured Creditors, Landlords	Affiliate of Former Client
The Bank of New York Mellon	Top 50 Unsecured Creditors, Largest Unsecured Funded Debt Creditors, Top 5 Secured Creditors, Financial Institutions	Current Client
U.S. Bank entities	Top 50 Unsecured Creditors, Largest Unsecured Funded Debt Creditors, Top 5 Secured Creditors, Aircraft Lenders and Lessors	Former Client
Wilmington Trust entities	Top 50 Unsecured Creditors, Largest Unsecured Funded Debt Creditors, Aircraft Lenders and Lessors	Former Client
Bae Systems	Top 100 Trade Creditors	Former Client
Belac LLC	Top 100 Trade Creditors	Affiliate of Current Client
Chevron Products Company	Top 100 Trade Creditors	Current Client
Cowboys Stadium CSA	Top 100 Trade Creditors	Affiliate of Former Client
Dixie Aerospace Bearings	Top 100 Trade Creditors	Former Client

Company		
Eaton Corporation	Top 100 Trade Creditors	Former Client
Federal Express Corporation	Top 100 Trade Creditors	Current Client
Gate Gourmet	Top 100 Trade Creditors	Former Client
Hamilton Sundstrand	Top 100 Trade Creditors	Affiliate of Former Client
Heico Aerospace	Top 100 Trade Creditors	Former Client
Hyatt Regency DFW	Top 100 Trade Creditors	Affiliate of Current Client
International Business Machine	Top 100 Trade Creditors	Current Client
Metlife	Top 100 Trade Creditors	Affiliate of Current Client
Port Authority of New York	Top 100 Trade Creditors, Landlords	Former Client
Pratt & Whitney	Top 100 Trade Creditors	Former Client
R R Donnelley	Top 100 Trade Creditors	Former Client
Satair	Top 100 Trade Creditors	Affiliate of Current Client
Spirit Aerosystems, Inc.	Top 100 Trade Creditors	Former Client
Tesoro Hawaii Corporation	Top 100 Trade Creditors	Current Client
The Dow Chemical Company	Top 100 Trade Creditors	Current Client
Univar USA Inc	Top 100 Trade Creditors	Current Client
Verizon entities	Top 100 Trade Creditors, Aircraft Lenders and Lessors, Utilities	Current Client
Citi entities	Top 5 Secured Creditors, Financial Institutions, Financial Derivative Counterparties	Current Client
United Way of Tulsa	Affiliations of Officers and Directors	Affiliate of Former Client
United Way of Dade County	Affiliations of Officers and Directors	Affiliate of Former Client
Money Gram	Affiliations of Officers and Directors	Former Client
Oncor Electric	Affiliations of Officers and Directors	Current Client
Liberty Property Trust	Affiliations of Officers and Directors	Former Client
Gap, Inc.	Affiliations of Officers and Directors	Current Client
Qualcomm Inc.	Affiliations of Officers and Directors	Current Client
ExpressJet Holdings	Affiliations of Officers and Directors	Former Client
S. C. Johnson & Son, Inc.	Affiliations of Officers and Directors	Affiliate of Former Client
Symantec Corporation	Affiliations of Officers and Directors	Former Client

The Home Depot	Affiliations of Officers and Directors	Former Client
PepsiCo	Affiliations of Officers and Directors	Current Client
AOL	Affiliations of Officers and Directors	Current Client
Host Hotels & Resorts, Inc	Affiliations of Officers and Directors	Affiliate of Former Client
Kellogg Company	Affiliations of Officers and Directors	Former Client
Vulcan Materials Company	Affiliations of Officers and Directors	Former Client
Time Warner	Affiliations of Officers and Directors	Current Client
Avnet	Affiliations of Officers and Directors	Former Client
Comcast Corporation	Affiliations of Officers and Directors, Utilities	Current Client
Burlington Northern Santa Fe Corp	Affiliations of Officers and Directors	Current Client
AT&T, Inc entities	Affiliations of Officers and Directors, Aircraft Lenders and Lessors, Utilities	Current Client
Jones Lang LaSalle	Affiliations of Officers and Directors	Former Client
Regions Bank	Financial Institutions	Former Client
Banco Popular	Financial Institutions	Former Client
Bank of America	Financial Institutions	Current Client
BB&T	Financial Institutions	Current Client
Capital One Bank	Financial Institutions	Former Client
Fifth Third Bank	Financial Institutions, Aircraft Lenders and Lessors	Affiliate of Current Client
First National Bank	Financial Institutions	Affiliate of Current Client
First State Bank	Financial Institutions	Affiliate of Former Client
JP Morgan Chase Bank	Financial Institutions	Current Client
Key Bank	Financial Institutions	Affiliate of Former Client
PNC	Financial Institutions	Former Client
Suntrust Bank	Financial Institutions	Former Client
Wells Fargo	Financial Institutions, Aircraft Lenders and Lessors	Current Client
AWAS 30096 Trust, AWAS 30100 Trust	Aircraft Lenders and Lessors	Affiliate of Former Client
Banc One Equipment Finance, Inc	Aircraft Lenders and Lessors	Affiliate of Former Client
BNP Paribas	Aircraft Lenders and Lessors	Current Client

Boeing Capital Corporation (and affiliates)	Aircraft Lenders and Lessors	Affiliate of Former Client
Calyon	Aircraft Lenders and Lessors	Former Client
GE Capital Aviation Services LLC	Aircraft Lenders and Lessors	Affiliate of Current Client
GECC	Aircraft Lenders and Lessors	Affiliate of Current Client
Halifax PLC	Aircraft Lenders and Lessors	Former Client
ING Bank N.V Amsterdam	Aircraft Lenders and Lessors	Affiliate of Former Client
KBC	Aircraft Lenders and Lessors	Current Client
Macquarie	Aircraft Lenders and Lessors	Former Client
Northwestern Mutual Life Insurance Co.	Aircraft Lenders and Lessors	Current Client
POLARIS Holding Company	Aircraft Lenders and Lessors	Affiliate of Former Client
Student Loan Marketing Association	Aircraft Lenders and Lessors	Former Client
The Provident Bank	Aircraft Lenders and Lessors	Affiliate of Former Client
The Royal Bank of Scotland	Aircraft Lenders and Lessors	Affiliate of Current Client
Unicredit Bank AG, London Branch	Aircraft Lenders and Lessors	Affiliate of Current Client
Unionbanc Leasing Corporation	Aircraft Lenders and Lessors	Affiliate of Former Client
Barclays Bank PLC	Financial Derivative Counterparties	Former Client
Credit Suisse International	Financial Derivative Counterparties	Former Client
Air Canada Center	Landlords	Former Client
First Capital Corporation Ltd	Landlords	Former Client
Gateway Center LLC	Landlords	Affiliate of Former Client
Mitsubishi Logistics Corp	Landlords	Affiliate of Former Client
Northwest Airlines, Inc.	Landlords, Major Competitors	Former Client
United Airlines	Landlords, Major Competitors	Current Client
Delta Airlines	Major Competitors	Former Client
Allianz entities	Insurance Providers	Current Client
Chartis Insurance Co. of Canada	Insurance Providers	Former Client
National Union Fire Ins. Co.	Insurance Providers	Former Client
Zurich American Insurance Co.	Insurance Providers	Former Client
Cook County	Taxing Authorities	Affiliate of Former Client
Denton County	Taxing Authorities	Affiliate of Former Client
Comanche County	Taxing Authorities	Affiliate of Former Client
Dade County	Taxing Authorities	Affiliate of Current Client
Travis County	Taxing Authorities	Affiliate of Former Client

Jackson County	Taxing Authorities	Affiliate of Current Client
Hamilton County	Taxing Authorities	Affiliate of Current Client
Santa Clara County	Taxing Authorities	Affiliate of Current Client
Riverside County	Taxing Authorities	Affiliate of Current Client
Los Angeles County	Taxing Authorities	Affiliate of Current Client
Monterey County	Taxing Authorities	Affiliate of Current Client
Orange County	Taxing Authorities	Affiliate of Former Client
Eagle County	Taxing Authorities	Affiliate of Former Client
Travis County	Taxing Authorities	Affiliate of Former Client
Alltel	Utilities	Current Client
AMEREN	Utilities	Current Client
American Electric Power	Utilities	Current Client
Aquila	Utilities	Former Client
Atmos Energy Louisiana	Utilities	Current Client
Avaya entities	Utilities	Former Client
Bellsouth entities	Utilities	Affiliate of Former Client
Cable & Wireless	Utilities	Former Client
Centerpoint Energy ARKL	Utilities	Current Client
CenturyTel	Utilities	Current Client
Charter Communications	Utilities	Current Client
Cincinnati Bell entities	Utilities	Affiliate of Former Client
Cingular Wireless	Utilities	Current Client
Citizens Communications	Utilities	Former Client
CT Communications	Utilities	Current Client
Directv	Utilities	Current Client
DTE Energy	Utilities	Former Client
Duke Power	Utilities	Affiliate of Current Client
ENTERGY	Utilities	Former Client
Florida Power & Light	Utilities	Former Client
Frontier entities	Utilities	Current Client
Guadalupe Valley Telephone Co-op	Utilities	Current Client
Hill County Telephone Co-op	Utilities	Current Client
Industry Telephone Co.	Utilities	Current Client
Keyspan Energy Delivery	Utilities	Former Client
MCI entities	Utilities	Former Client
MPower Communications	Utilities	Former Client
National Fuel	Utilities	Former Client
National Power Co.	Utilities	Affiliate of Former Client
Nextel and Sprint entities	Utilities	Current Client
NICOR Gas	Utilities	Affiliate of Current Client
NSTAR Electric	Utilities	Affiliate of Current Client
NTELOS	Utilities	Former Client
ONEOK Energy Marketing	Utilities	Affiliate of Former Client

& Trading Co.		
PG&E	Utilities	Affiliate of Former Client
Primus Telecommunications	Utilities	Former Client
PSE&G	Utilities	Affiliate of Former Client
Puerto Rico Telephone Co.	Utilities	Former Client
Puget Sound Energy	Utilities	Affiliate of Current Client
Qwest entities	Utilities	Former Client
Reliant Energy	Utilities	Former Client
Sabre Inc.	Utilities	Current Client
SBC Global entities	Utilities	Affiliate of Former Client
Southern Union Gas Co.	Utilities	Former Client
Sprague entities	Utilities	Former Client
T Mobile	Utilities	Affiliate of Current Client
Tucson Electric Power Co.	Utilities	Former Client
TXU entities	Utilities	Current Client
West Central Telephone Association	Utilities	Current Client
XCEL Energy	Utilities	Former Client
Weil Gotshal & Manges LLP	Professionals	Current Client
Debevoise & Plimpton LLP	Professionals	Former Client
Deloitte entities	Professionals	Current Client
Dewey & Lebeouf LLP	Professionals	Current Client
Ernst & Young LLP	Professionals	Former Client
Haynes & Boone LLP	Professionals	Former Client
Morgan Lewis & Bockius	Professionals	Current Client
Paul Hasting LLP	Professionals	Former Client