

Exhibit 3 of Viewers' Report in Ditch Proceedings.

Statement of Actual Time Engaged and Compensation Charged and Expenses Incurred.

WORK DONE AND SPECIFICATION OF EXPENSE CHARGES	No. OF DAYS EMPLOYED	AMOUNT CHARGED PER DAY	TOTAL AMOUNT CHARGED	OTHER EXPENSES INCURRED
³ Viewers on Ditch # 27	10	30 ⁰⁰	300 ⁰⁰	
30 Meals		.85	25 50	
Mileage 1479 Miles		.10	147 90	
			473 40	