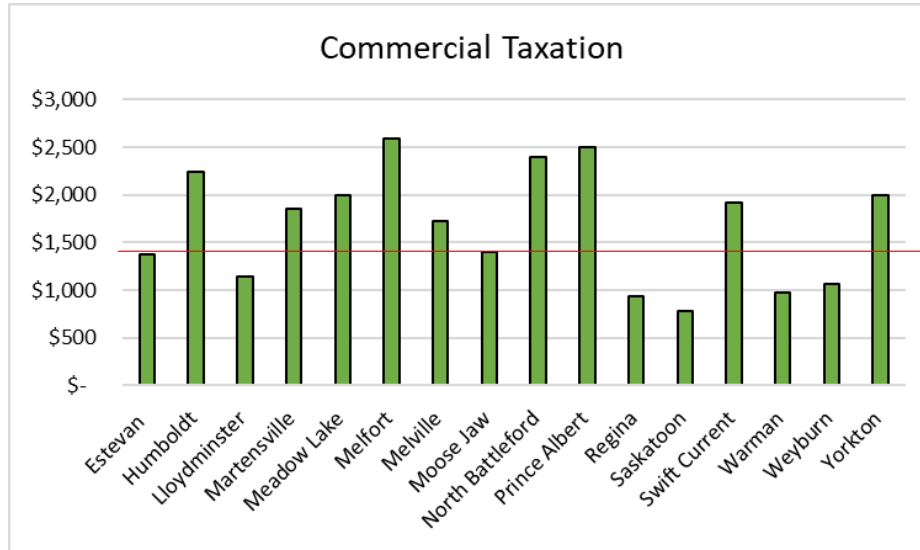


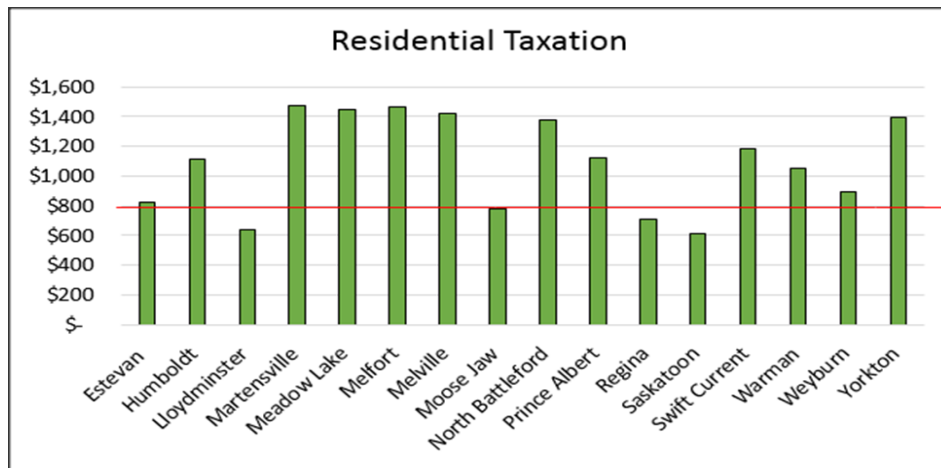
Attachment #3

Comparison Commercial Taxation



Moose Jaw is the seventh lowest for Commercial Taxation amongst Saskatchewan cities.

Comparison of Residential Taxation



Moose Jaw is the fourth lowest for Residential taxation amongst Saskatchewan cities.