

Exhibit 3

REDACTED

Consolidated

J. Boylston & Company, Publishers
 Consolidated Income Statement by Title Imprint
 1999-2011 Actual, see notes below.
 (unaudited) \$US

	Total 1999	Total 2000	Total 2001	Total 2002	Total 2003	Total 2004	Total 2005	Total 2006	Total 2007	Total 2008	Total 2009	Total 2010	Total 2011	Total 2012 (Jan-Apr)
Gross Sales (iBooks)														
Gross Sales (iPicturebooks)														
Returns (iBooks) 1999-2004 Unknown														
Net Sales														
Cost of Sales														
Royalty (iBooks)														
Royalty (iPicturebooks)														
Inv W/O														
Total Cost of Sales														
Gross Margin														
Delivery														
Fulfillment														
Net Delivery														
Commissions														
Operating Margin														
Marketing														
Editorial Production														
Gross Margin														

Notes

Total Net iBooks Sales (1999-2011), print and ebook, imprint
 Total Net iPicturebooks Sales (1999-2011), print and ebook, imprint

Simon iBooks actual returns for 1999-2005 are unknown, uses actual net

Actual Simon Marketing/Advertising (1999-2005)
 Data are available by title in the I-WKST05.xls file

iBooks Net Copies Shipped (1999-2011) imprint, print and ebook
 iPicturebooks Net Copies (1999-2011) imprint print and ebooks

2010, 2011 exclude specific remainder sales
 All iPicturebooks data exclude iPicturebooks licensed print editions

Number of iBooks titles, print and ebook
 Number of iPicturebooks titles, print and ebook
 Total number of titles

iPicturebooks ebooks exclude most Motricity Sales (2001-2007)
 iPicturebooks ebooks exclude some Follett Sales (2001-2008)
 iBooks ebooks sales exclude some Kindle sales September 2011 through April 2012