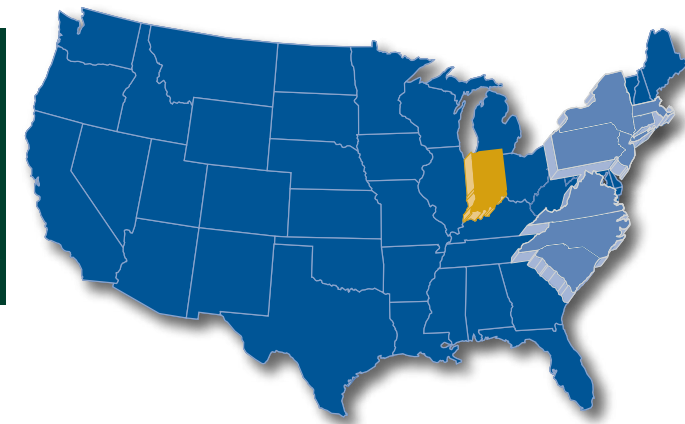


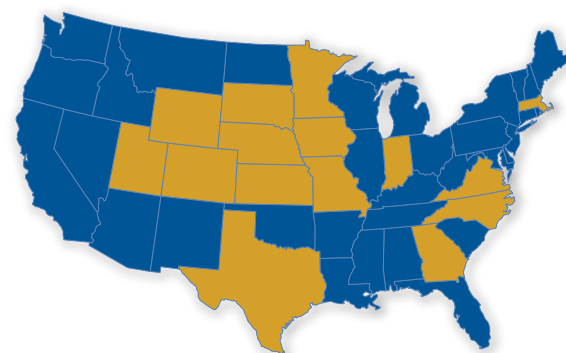
# EASTERN STATES — COST OF DOING BUSINESS COMPARISON

(Assumptions: Taxable Income = \$1,000,000 and Employment = 100)



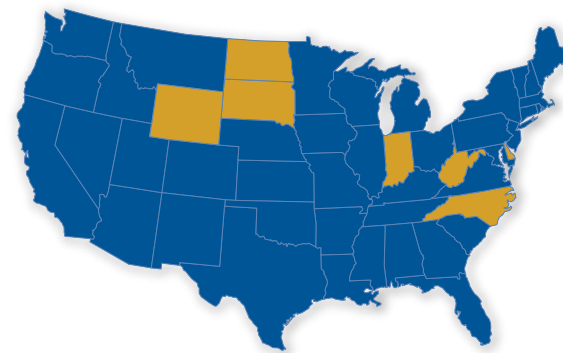
<b>Business Costs</b>	<b>Indiana</b>	<b>Connecticut</b>	<b>Massachusetts</b>	<b>New Jersey</b>	<b>New York</b>	<b>North Carolina</b>	<b>Pennsylvania</b>	<b>South Carolina</b>	<b>Virginia</b>
<b>Total State Business Taxes / Sum of Corporate State Income Tax, Workers' Compensation and Unemployment Insurance (2010)</b>	<b>\$151,136</b>	<b>\$265,152</b>	<b>\$209,297</b>	<b>\$317,965</b>	<b>\$259,584</b>	<b>\$186,928</b>	<b>\$248,441</b>	<b>\$173,130</b>	<b>\$147,715</b>
Corporate Income Tax Due Per Net Taxable Income of \$1,000,000 (2009)	<b>\$85,000</b>	\$75,000	\$95,000	\$90,000	\$71,000	\$69,000	\$99,900	\$50,000	\$60,000
Average Workers' Compensation Annual Premium Based on 100 Employees (2010)	<b>\$47,236</b>	\$143,652	\$78,877	\$147,045	\$153,734	\$96,568	\$118,941	\$99,330	\$67,555
Average Workers' Compensation Rate (2008)	<b>\$1.23</b>	\$2.46	\$1.39	\$2.66	\$2.55	\$2.43	\$2.68	\$2.74	\$1.43
Average Unemployment Insurance Based on 100 Employees (2010)	<b>\$18,900</b>	\$46,500	\$35,420	\$80,920	\$34,850	\$21,360	\$29,600	\$23,800	\$20,160
<b>Other State Data</b>									
Average Annual Wage (2008)	<b>\$38,403</b>	\$58,395	\$56,746	\$55,280	\$60,288	\$39,740	\$44,381	\$36,252	\$47,241
Average Price of Electricity, Industrial Sector (2009) (cents/kWh)	<b>5.82</b>	15.10	11.60	11.64	10.89	6.02	7.22	5.82	6.93

**Top State for Business**



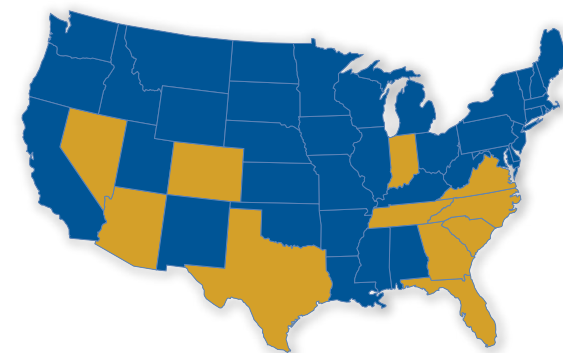
CNBC, July 2009

**Best in Midwest for Business Costs**



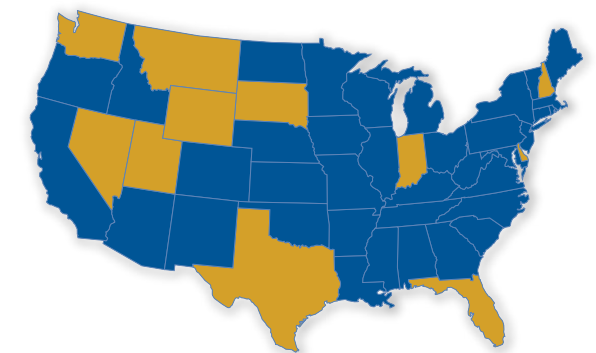
Forbes, September 2009

**Best Place for Business**



Chief Executive, March 2009

**Best Tax Environment in Midwest**



Tax Foundation, September 2009