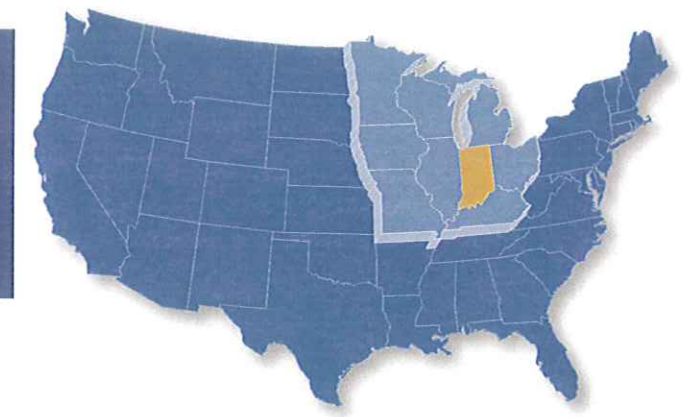


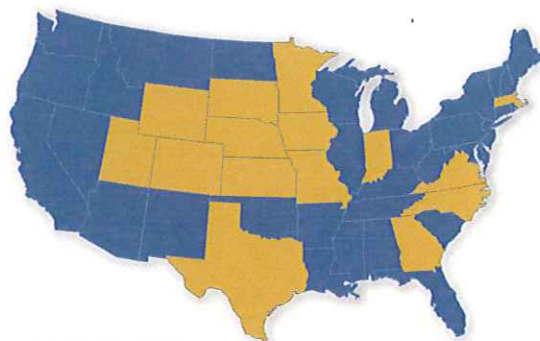
# MIDWESTERN STATES — COST OF DOING BUSINESS COMPARISON

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



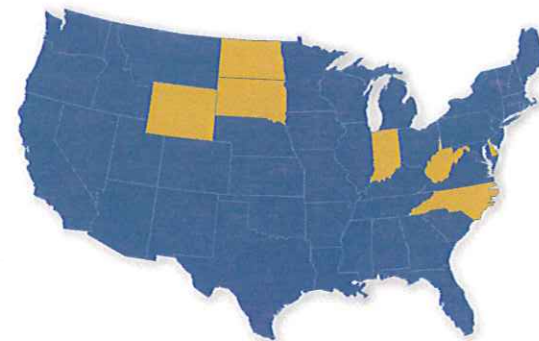
<i>Business Costs</i>	<i>Indiana</i>	<i>Illinois</i>	<i>Iowa</i>	<i>Kentucky</i>	<i>Michigan</i>	<i>Minnesota</i>	<i>Missouri</i>	<i>Ohio</i>	<i>Wisconsin</i>
<b>Total State Business Taxes / Sum of Corporate State Income Tax, Workers' Compensation and Unemployment Insurance (2010)</b>	<b>\$151,136</b>	<b>\$250,746</b>	<b>\$212,453</b>	<b>\$232,405</b>	<b>\$168,927</b>	<b>\$266,135</b>	<b>\$195,070</b>	<b>\$162,303</b>	<b>\$200,932</b>
Corporate Income Tax Due Per Net Taxable Income of \$1,000,000 (2009)	\$85,000	\$73,000	\$120,000	\$100,000	\$49,500	\$98,000	\$62,500	\$2,600	\$79,000
Average Workers' Compensation Annual Premium Based on 100 Employees (2010)	\$47,236	\$135,926	\$68,753	\$110,805	\$95,127	\$106,775	\$88,695	\$135,403	\$82,932
Average Workers' Compensation Rate (2008)	\$1.23	\$2.79	\$1.86	\$2.96	\$2.15	\$2.33	\$2.20	\$3.32	\$2.12
Average Unemployment Insurance Based on 100 Employees (2010)	\$18,900	\$41,820	\$23,700	\$21,600	\$24,300	\$61,360	\$43,875	\$24,300	\$39,000
<b>Other State Data</b>									
Average Annual Wage (2008)	\$38,403	\$48,719	\$36,964	\$37,434	\$44,245	\$45,826	\$40,316	\$40,784	\$39,119
Average Price of Electricity, Industrial Sector (2009) (cents/kWh)	5.82	7.62	5.38	4.99	7.30	6.42	5.57	6.89	6.83

**Top State for Business**



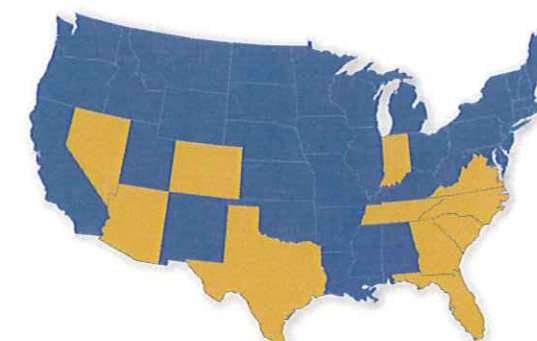
CNBC, July 2009

**Best in Midwest for Business Costs**



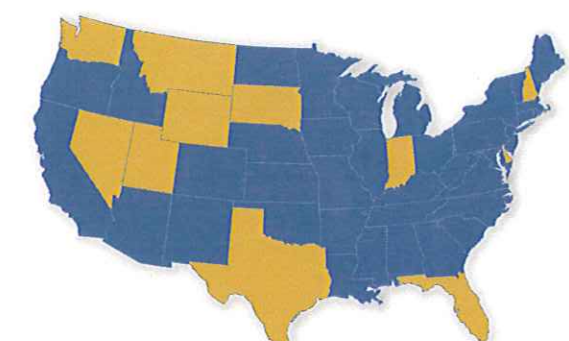
Forbes, September 2009

**Best Place for Business**



Chief Executive, March 2009

**Best Tax Environment in Midwest**



Tax Foundation, September 2009