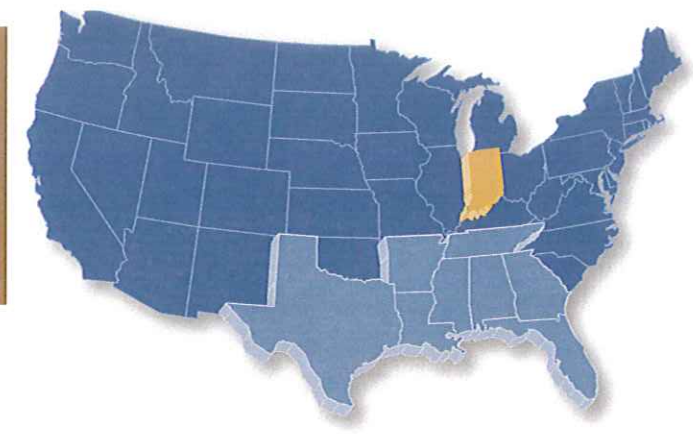


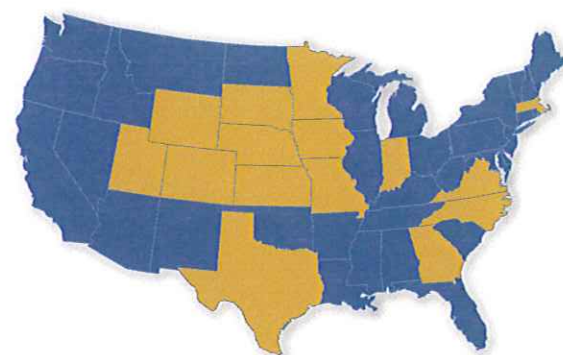
SOUTHERN STATES — COST OF DOING BUSINESS COMPARISON

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



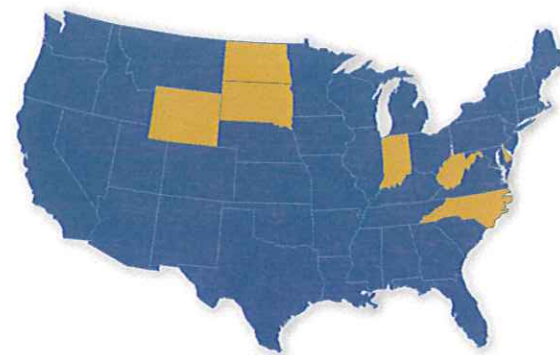
Business Costs	Indiana	Alabama	Arkansas	Florida	Georgia	Louisiana	Mississippi	Tennessee	Texas
Total State Business Taxes / Sum of Corporate State Income Tax, Workers' Compensation and Unemployment Insurance (2010)	\$151,136	\$198,929	\$157,220	\$163,150	\$179,790	\$211,122	\$146,974	\$181,490	\$149,951
Corporate Income Tax Due Per Net Taxable Income of \$1,000,000 (2009)	\$85,000	\$65,000	\$65,000	\$55,000	\$60,000	\$80,000	\$50,000	\$65,000	\$5,750
Average Workers' Compensation Annual Premium Based on 100 Employees (2010)	\$47,236	\$112,329	\$56,220	\$89,250	\$97,520	\$111,452	\$78,074	\$97,590	\$119,901
Average Workers' Compensation Rate (2008)	\$1.23	\$2.90	\$1.61	\$2.20	\$2.29	\$2.76	\$2.33	\$2.44	\$2.61
Average Unemployment Insurance Based on 100 Employees (2010)	\$18,900	\$21,600	\$36,000	\$18,900	\$22,270	\$19,670	\$18,900	\$18,900	\$24,300
Other State Data									
Average Annual Wage (2008)	\$38,403	\$38,734	\$34,919	\$40,568	\$42,585	\$40,381	\$33,508	\$39,996	\$45,939
Average Price of Electricity, Industrial Sector (2009) (cents/kWh)	5.82	6.17	6.07	9.39	6.29	5.53	6.72	6.72	7.14

Top State for Business



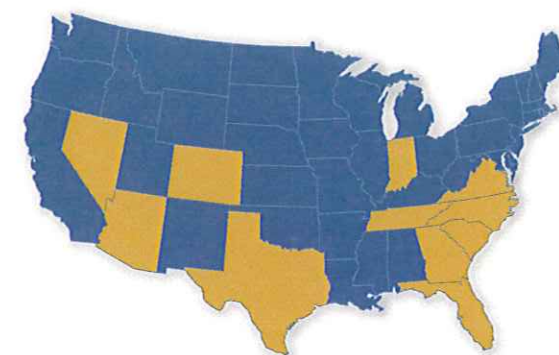
CNBC, July 2009

Best in Midwest for Business Costs



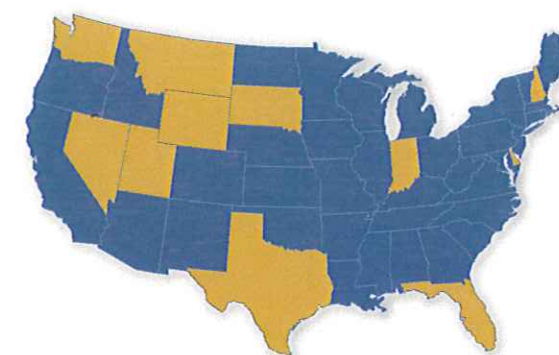
Forbes, September 2009

Best Place for Business



Chief Executive, March 2009

Best Tax Environment in Midwest



Tax Foundation, September 2009