

## COST COMPARISON ANALYSIS

	CT	FL	GA	IL	IN	MA	MI	SC
<b>Total State Business Tax</b>	\$362,446	\$280,991	\$210,128	\$267,448	\$169,739	\$268,336	\$256,858	<b>\$156,348</b>
<b>Corporate State Income Tax Due per Net<sup>1</sup></b>	75,000	55,000	60,000	73,000	85,000	95,000	71,213	<b>87,848</b>
<b>Avg. Workers' Compensation (Annual)<sup>2</sup></b>	243,946	207,091	127,128	167,048	65,839	135,536	161,345	<b>87,848</b>
<b>Avg. Workers' Comp Rate</b>	4.88	6.06	3.49	3.82	1.97	2.87	4.13	<b>2.85</b>
<b>Average Unemployment Insurance<sup>3</sup></b>	43,500	18,900	23,000	37,400	18,900	37,800	24,300	<b>18,500</b>
<b>Average Annual Wage (2005)</b>	44,860	34,420	36,290	39,920	34,080	45,970	40,040	<b>32,250</b>
<b>Average Price of Electricity (cents/kWh)</b>	7.89	5.84	4.43	4.65	4.13	8.48	4.92	<b>4.13</b>
<b>Average Annual Unemployment<sup>*</sup></b>	4.9%	3.8%	5.3%	5.7%	5.4%	4.8%	6.7%	<b>6.8%</b>
<b>Cost of Living Index (ACCRA First Quarter 2006)</b>	Hartford New Haven New London Stamford	Jacksonville Miami-Dade Cty. Orlando Tampa	Atlanta Douglas Savannah Valdosta	Champaign-Urbana Chicago Decatur Springfield	Bloomington Fort Wayne Indianapolis Lafayette	Boston Pittsfield Worcester	Detroit Grand Rapids Holland Kalamazoo	<b>Florence Myrtle Beach</b>
<b>US Average = 100.0</b>	116.4 125.4 120 148.5	99 115.4 102.9 100.2	98.8 84.4 101.6 91.3	95.5 111.9 91.2 91.2	95.1 90 93.3 94.2	133.6 104.8 117.3	104.1 101.1 97.9 97.7	<b>93.5 94.3</b>

<sup>1</sup>Taxable Income of \$1,000,000 (2006)

<sup>2</sup>Based on 100 Employees (2006)

Sources: BLS, BEA

<sup>3</sup>Based on 100 Employees (2006)

<sup>\*</sup>2006

## COST COMPARISON ANALYSIS

	NC	NJ	NY	OH	PA	TN	VA	SC
<b>Total State Business Tax</b>	\$183,993	\$363,906	\$322,333	N/A	\$292,822	\$250,874	\$17,064	<b>\$156,348</b>
<b>Corporate State Income Tax Due per Net<sup>1</sup></b>	69,000	90,000	75,000	85,000	99,900	65,000	60,000	<b>87,848</b>
<b>Avg. Workers' Compensation (Annual)<sup>2</sup></b>	94,193	204,706	218,433	N/A	164,922	166,274	85,064	<b>87,848</b>
<b>Avg. Workers' Comp Rate</b>	2.79	4.39	4.47	N/A	4.43	4.27	2.20	<b>2.85</b>
<b>Average Unemployment Insurance<sup>3</sup></b>	20,800	69,200	28,900	24,300	28,000	19,600	20,000	<b>18,500</b>
<b>Average Annual Wage</b>	34,460	43,860	44,060	36,270	36,320	33,260	39,760	<b>32,250</b>
<b>Average Price of Electricity (cents/kWh)</b>	4.88	9.03	7.04	4.89	5.87	4.46	4.27	<b>4.13</b>
<b>Average Annual Unemployment*</b>	5.2%	5.1%	5.0%	5.9%	5.0%	5.6%	3.5%	<b>6.8%</b>
<b>Cost of Living Index (ACCRA First Quarter 2006)</b>	Charlotte Goldsboro Raleigh Winston-Salem	Edison Newark	Buffalo Ithaca NYC/Manhattan Syracuse	Akron Cincinnati Cleveland Toledo	Indiana County Philadelphia Pittsburgh York County	Chattanooga Knoxville Memphis Nashville	Charlottesville Prince William Cty. Richmond Roanoke	<b>Florence Myrtle Beach</b>
<b>US Average = 100.0</b>	91.1 90.2 93.1 89.5	132.5 134.4	102.2 108.6 201.2 102.2	96.6 94 98 97.6	93 124 93.3 100.8	94.9 88.1 92.7 98	102.3 125.5 108.8 91	<b>93.5 94.3</b>

<sup>1</sup>Taxable Income of \$1,000,000 (2006)

<sup>2</sup>Based on 100 Employees (2006)

<sup>3</sup>Based on 100 Employees (2006)

\*2006