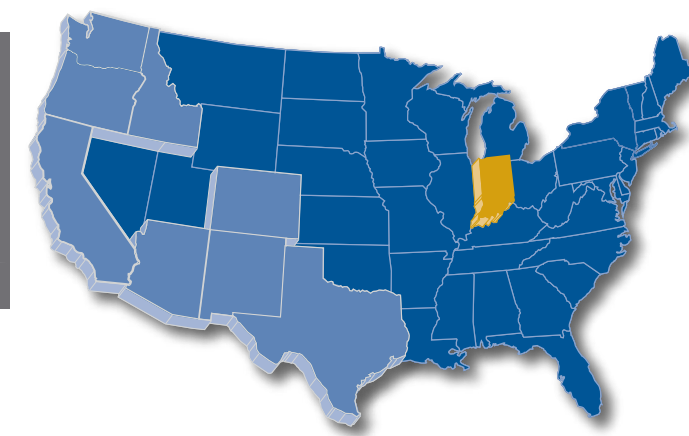


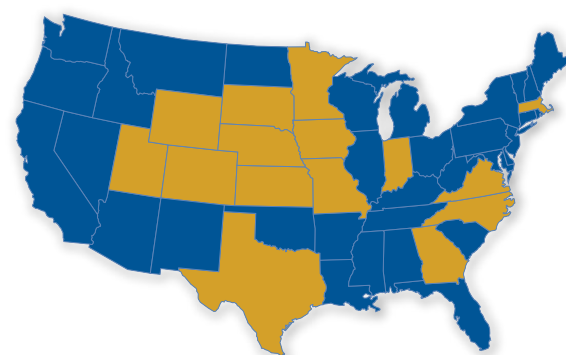
WESTERN STATES — COST OF DOING BUSINESS COMPARISON

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



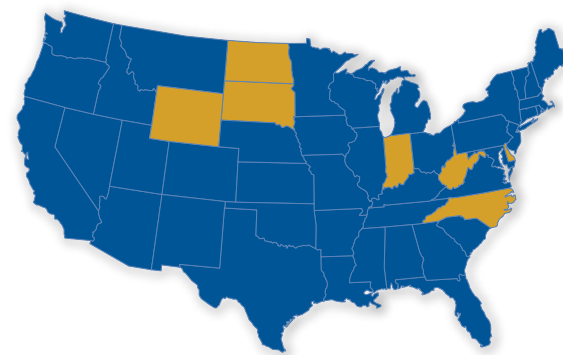
<i>Business Costs</i>	<i>Indiana</i>	<i>Arizona</i>	<i>California</i>	<i>Colorado</i>	<i>Idaho</i>	<i>New Mexico</i>	<i>Oregon</i>	<i>Texas</i>	<i>Washington</i>
Total State Business Taxes / Sum of Corporate State Income Tax, Workers' Compensation and Unemployment Insurance (2010)	\$151,136	\$154,685	\$252,245	\$145,341	\$181,062	\$199,307	\$242,780	\$149,951	\$193,437
Corporate Income Tax Due Per Net Taxable Income of \$1,000,000 (2009)	\$85,000	\$69,680	\$88,400	\$46,300	\$76,000	\$76,000	\$79,000	\$5,750	\$4,840
Average Workers' Compensation Annual Premium Based on 100 Employees (2010)	\$47,236	\$71,005	\$140,045	\$82,041	\$71,862	\$81,507	\$76,140	\$119,901	\$92,207
Average Workers' Compensation Rate (2008)	\$1.23	\$1.67	\$2.72	\$1.76	\$2.12	\$2.15	\$1.88	\$2.61	\$1.98
Average Unemployment Insurance Based on 100 Employees (2010)	\$18,900	\$14,000	\$23,800	\$17,000	\$33,200	\$41,800	\$87,640	\$24,300	\$96,390
<i>Other State Data</i>									
Average Annual Wage (2008)	\$38,403	\$42,518	\$51,487	\$46,614	\$33,897	\$37,910	\$40,500	\$45,939	\$46,569
Average Price of Electricity, Industrial Sector (2009) (cents/kWh)	5.82	6.68	10.46	6.25	5.31	5.83	5.26	7.14	5.25

Top State for Business



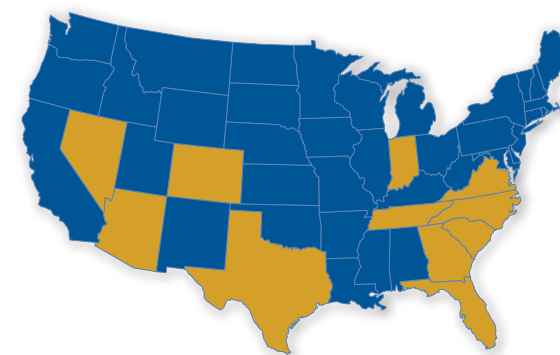
CNBC, July 2009

Best in Midwest for Business Costs



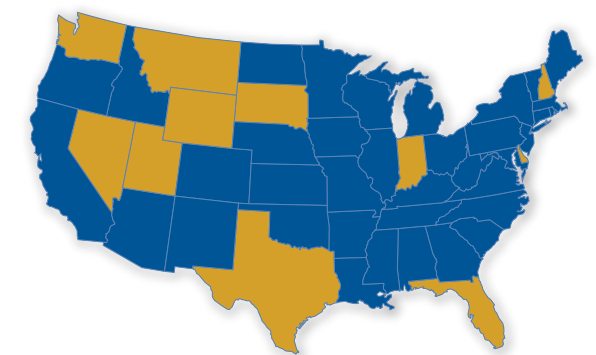
Forbes, September 2009

Best Place for Business



Chief Executive, March 2009

Best Tax Environment in Midwest



Tax Foundation, September 2009