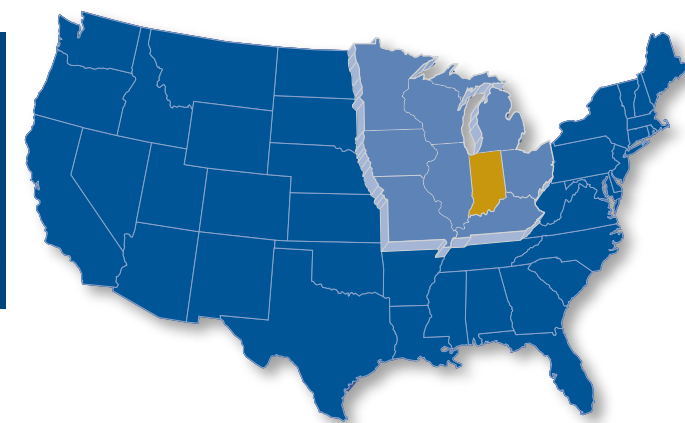


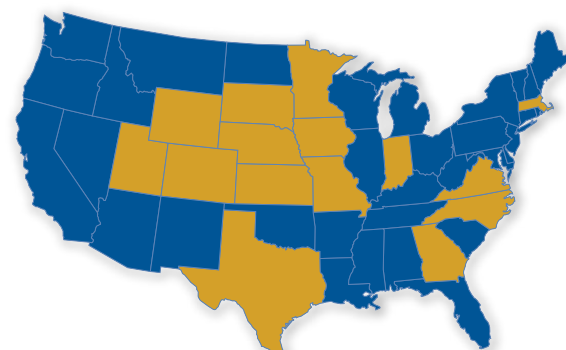
MIDWESTERN STATES — COST OF DOING BUSINESS COMPARISON

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



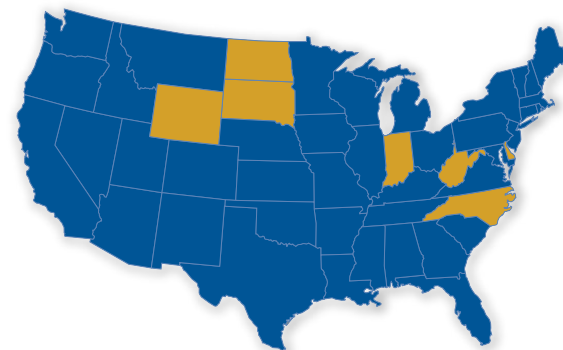
Business Costs	Indiana	Illinois	Iowa	Kentucky	Michigan	Minnesota	Missouri	Ohio	Wisconsin
Total State Business Taxes / Sum of Corporate State Income Tax, Workers' Compensation and Unemployment Insurance (2010)	\$151,136	\$250,746	\$212,453	\$232,405	\$168,927	\$266,135	\$195,070	\$162,303	\$200,932
Corporate 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
Other State Data									
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



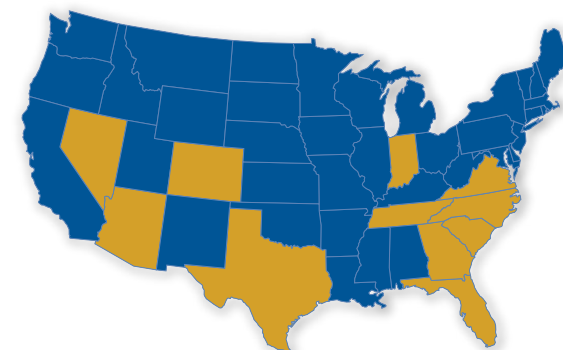
CNBC, July 2009

Best in Midwest for Business Costs



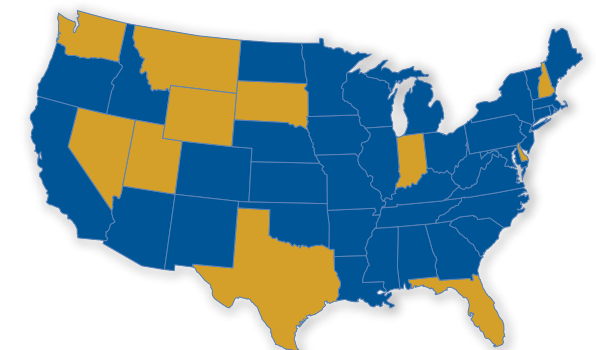
Forbes, September 2009

Best Place for Business



Chief Executive, March 2009

Best Tax Environment in Midwest



Tax Foundation, September 2009