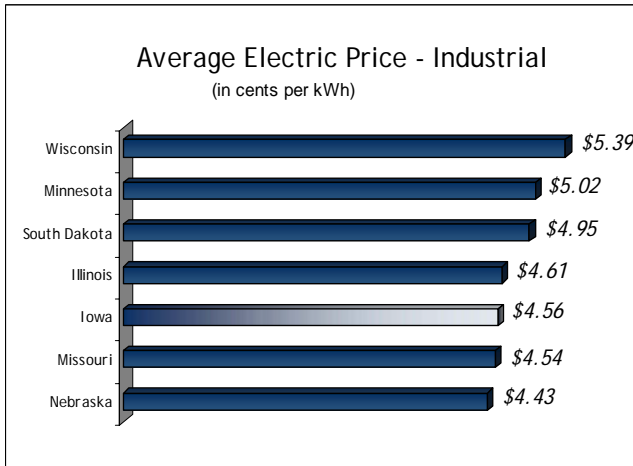
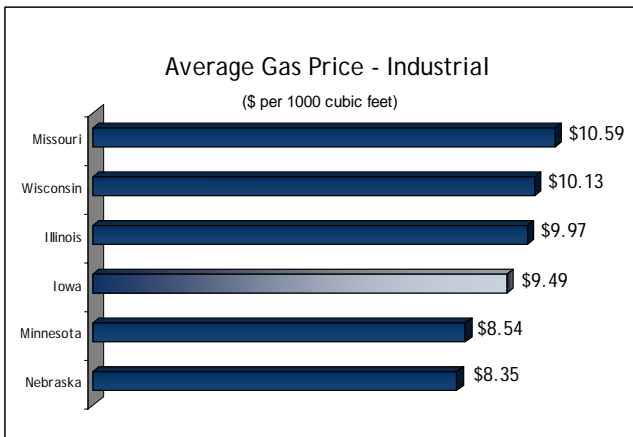


# Iowa vs. Midwest Comparison



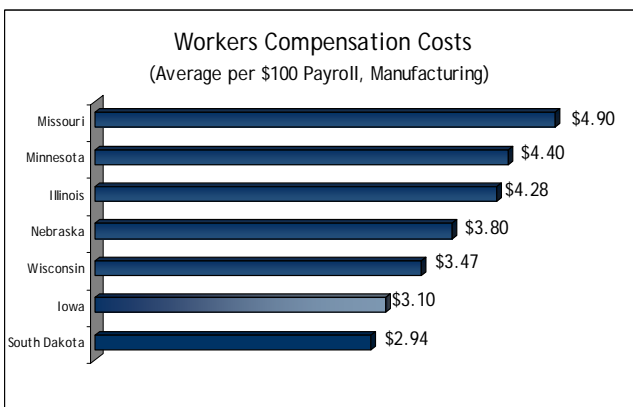
AVERAGE ELECTRIC PRICE - INDUSTRIAL	
Illinois	\$4.61
Iowa	\$4.56
Minnesota	\$5.02
Missouri	\$4.54
Nebraska	\$4.43
South Dakota	\$4.95
Wisconsin	\$5.39

Source: Energy Information Administration, Electric Power Monthly, Sept. 2006



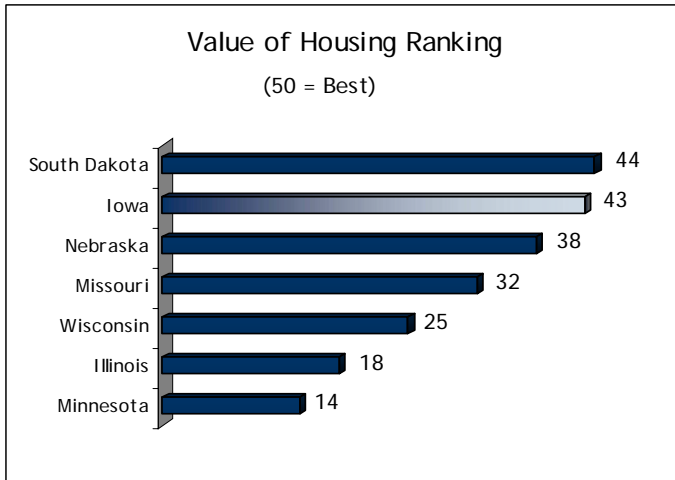
AVERAGE GAS PRICE - INDUSTRIAL	
Illinois	\$9.97
Iowa	\$9.49
Minnesota	\$8.54
Missouri	\$10.59
Nebraska	\$8.35
South Dakota	NA
Wisconsin	\$10.13

Source: Energy Information Administration, Dec. 2005



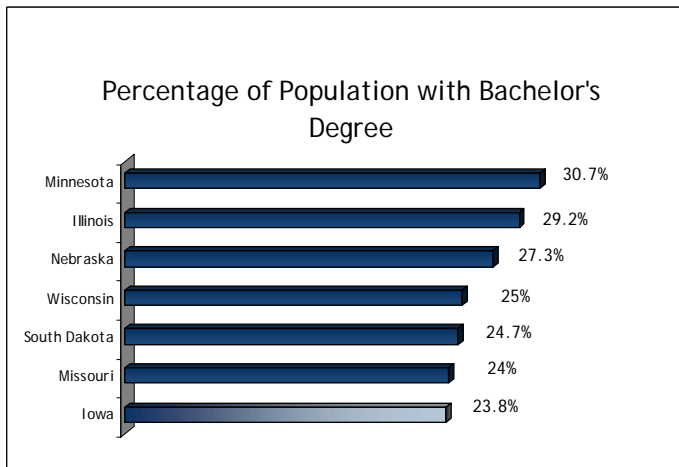
WORKERS COMPENSATION COSTS	
Illinois	\$4.28
Iowa	\$3.10
Minnesota	\$4.40
Missouri	\$4.90
Nebraska	\$3.80
South Dakota	\$2.94
Wisconsin	\$3.47

Source: Actuarial & Technical Solutions, Inc. 2006



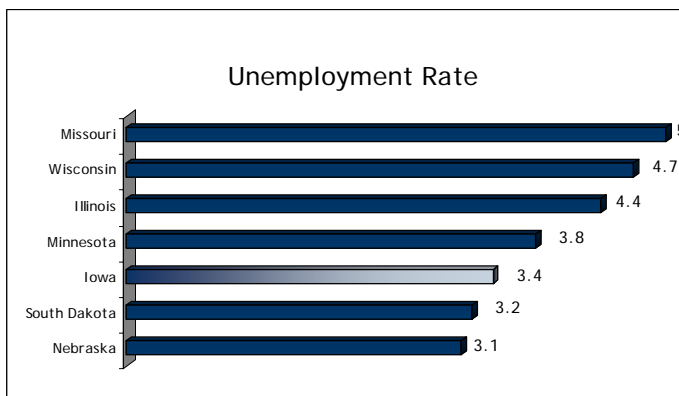
Value of Housing Ranking	
Illinois	18
Iowa	43
Minnesota	14
Missouri	32
Nebraska	38
South Dakota	44
Wisconsin	25

Source: Morgan Quitno Press Ranking 2005



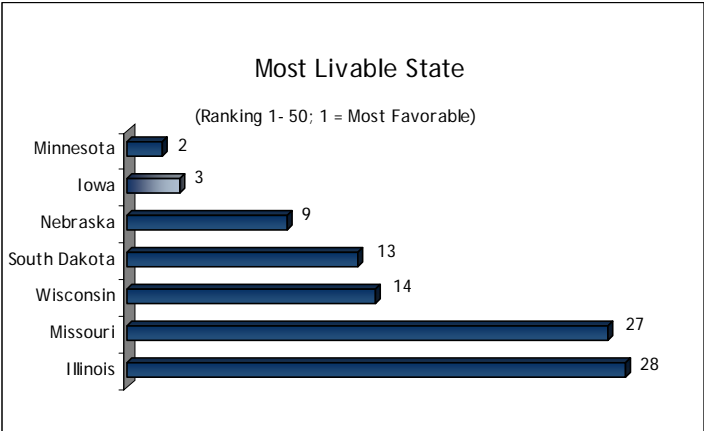
Bachelor's Degree %	
Illinois	29.2%
Iowa	23.8%
Minnesota	30.7%
Missouri	24.0%
Nebraska	27.3%
South Dakota	24.7%
Wisconsin	25.0%

Source: US Census Bureau, 2005 American Community Survey



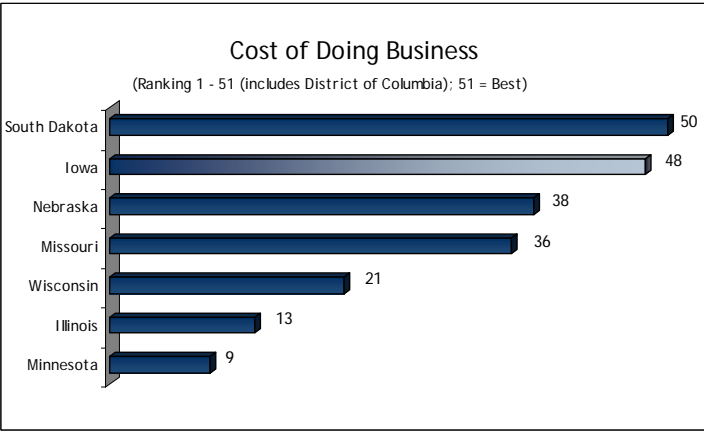
Unemployment Rate	
Illinois	4.4
Iowa	3.4
Minnesota	3.8
Missouri	5.0
Nebraska	3.1
South Dakota	3.2
Wisconsin	4.7

Source: Dept. of Labor, Bureau of Labor Statistics, Sept. 2006



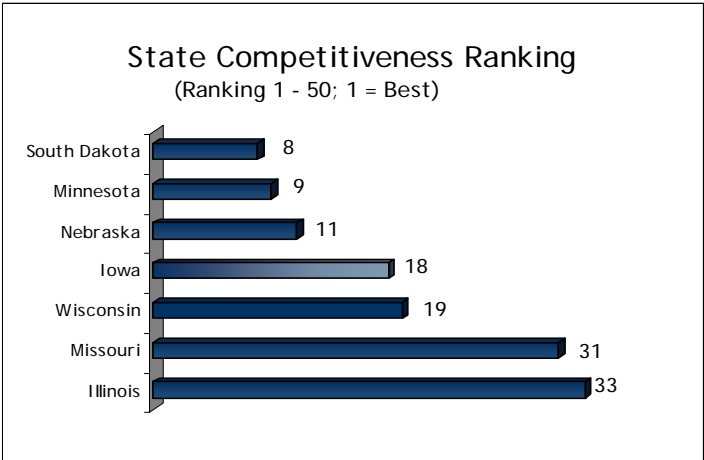
Most Livable State	
Illinois	28
Iowa	3
Minnesota	2
Missouri	27
Nebraska	9
South Dakota	13
Wisconsin	14

Source: Morgan Quitno Press Ranking 2006



Cost of Doing Business	
Illinois	13
Iowa	48
Minnesota	9
Missouri	36
Nebraska	38
South Dakota	50
Wisconsin	21

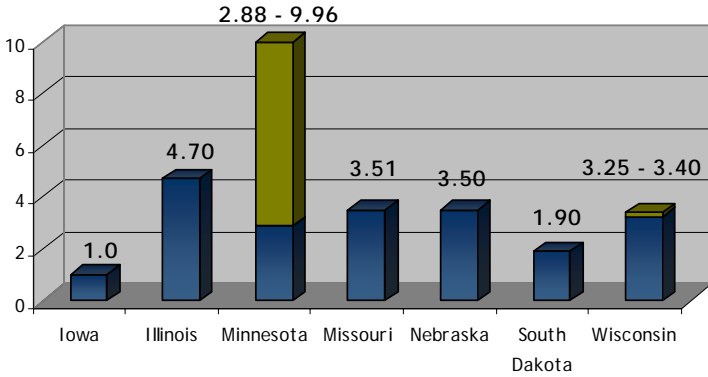
Source: Milken Institute Cost of Doing Business Index 2005



State Competitiveness Ranking	
Illinois	33
Iowa	17
Minnesota	8
Missouri	18
Nebraska	10
South Dakota	14
Wisconsin	16

Source: Beacon Hill Institute, 2006

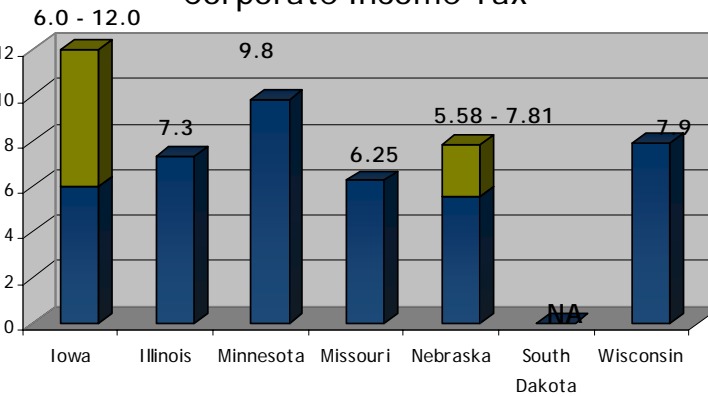
**New Employer Unemployment Insurance Rate**



Unemployment Insurance	
Illinois	4.70
Iowa	1.0
Minnesota	2.88 - 9.96
Missouri	3.51
Nebraska	3.50
South Dakota	1.90
Wisconsin	3.25 - 3.40

ADP Financial & Tax Services, States Dept. of Labor 2005

**Corporate Income Tax**



Corporate Income Tax	
Illinois	7.3
Iowa	6.0-12.0
Minnesota	9.8
Missouri	6.25
Nebraska	5.58-7.81
South Dakota	NA
Wisconsin	7.9

Federation of Tax Administrators; Multistate Corporate Tax Guide, 2006