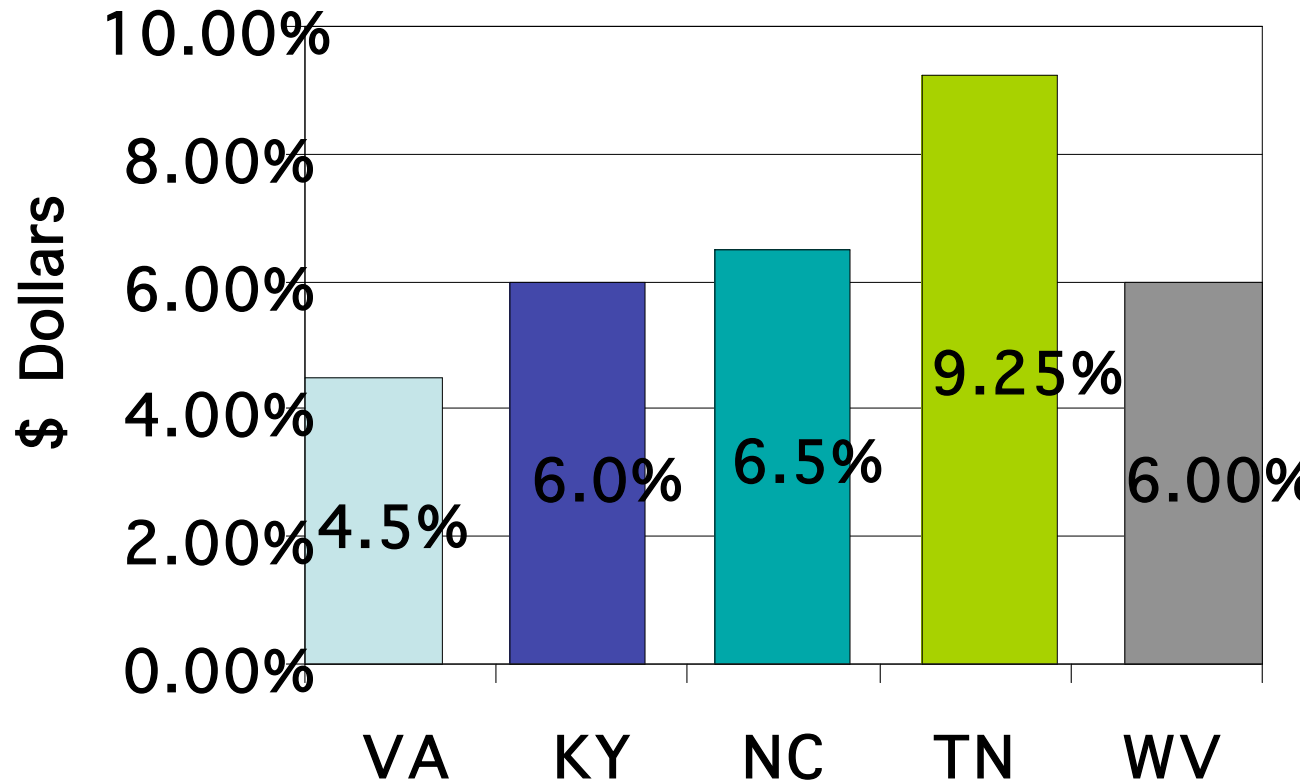


Cost of Doing Business

State & Local Sales Tax (2003)



Source: Research Institute of America, July 2003