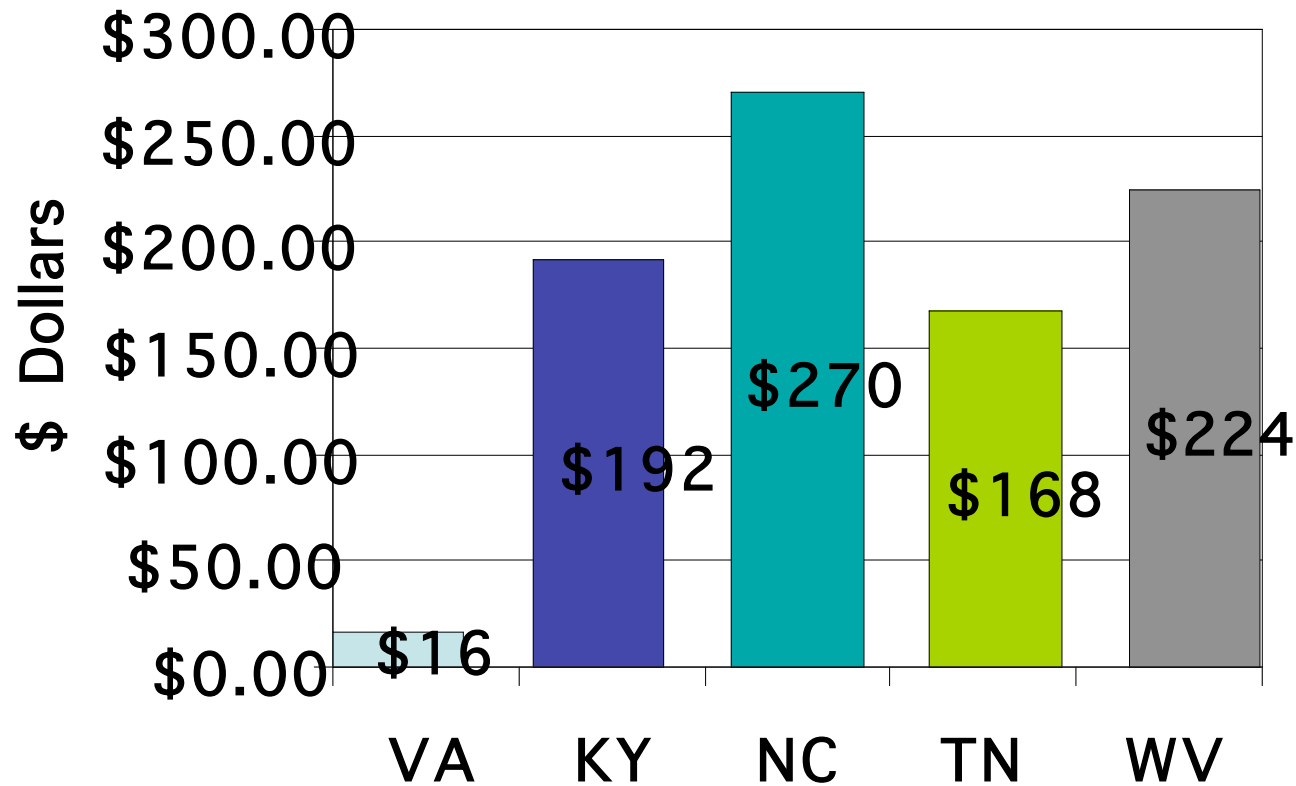


Cost of Doing Business

Unemployment Insurance Tax/Employee(2003)



Source: Average Employer Contribution Rates By State, August 2003 Edition, National Foundation for Unemployment Compensation and Workers' Compensation.