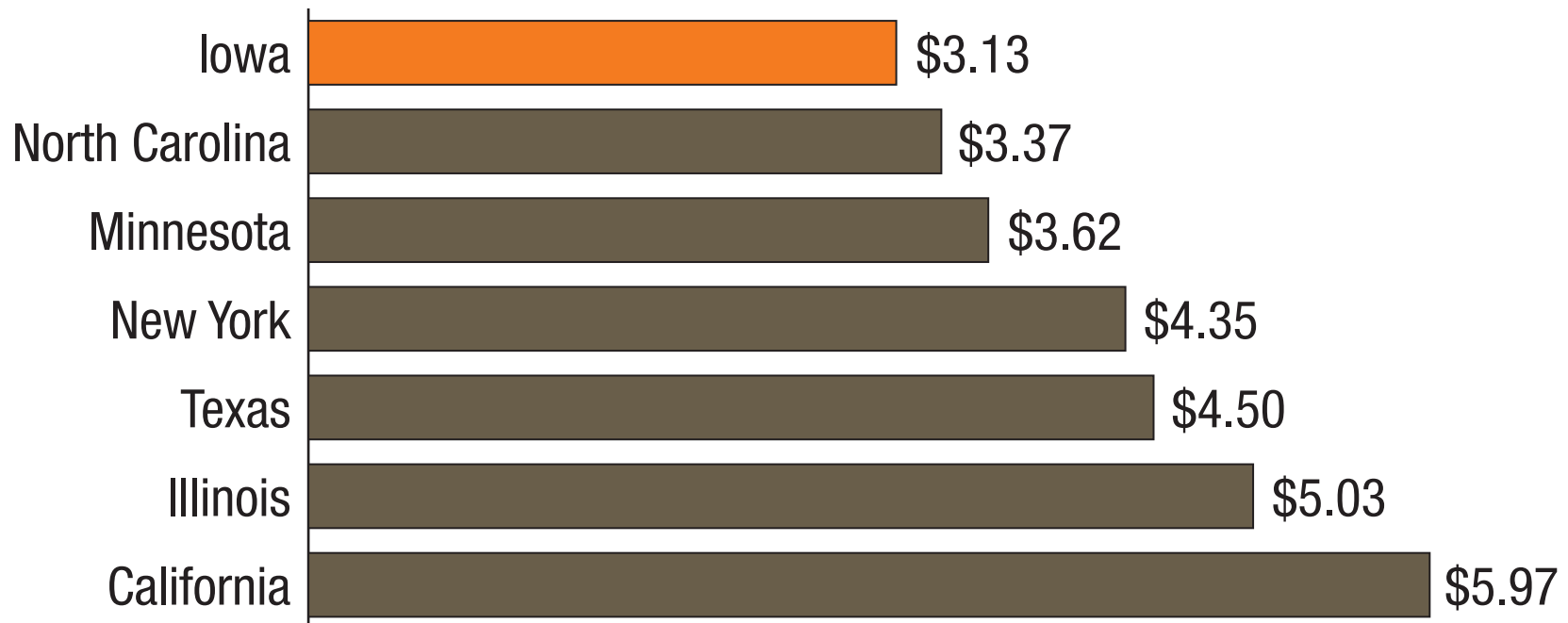


WORKERS' COMPENSATION COSTS

Average per \$100 Payroll, Manufacturing; National Average Cost = \$3.71

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Source: Actuarial & Technical Solutions, Inc. 2009