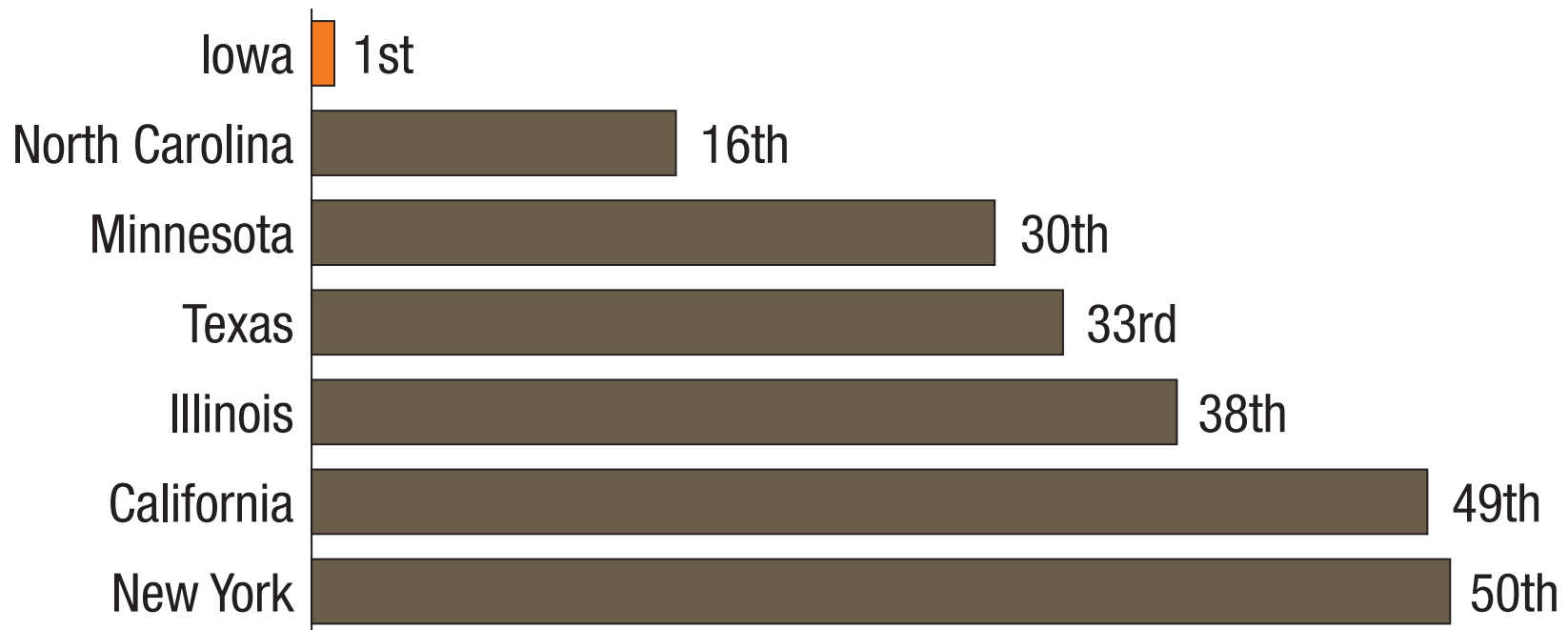


COST OF DOING BUSINESS

Ranking is 1 - 50; 1 = Best Ranking

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Source: CNBC America's Top States for Business, 2009