

<b>STATE TO STATE COMPARISONS 2009</b>			
		<b>NH</b>	<b>CO</b>
<b>TAXES</b>			
Top Corporate Income Tax %		8.5	4.63
Apportionment Formula			
Property Factor		25%	33%
Payroll Factor		25%	33%
Sales Factor		50%	33%
Throwback Rule		Yes	Yes
<b>NOL Deductions</b>			
Carryback (Years)		0	0
Carryforward (Years)		10	20
LLCs Recognized		Partial	Yes
S-corps Recognized		No	Yes
Sales Tax & Use Tax %		None	2.9
Internet Sales Tax		None	2.9
<b>Sales Exemptions</b>			
Manufacturing Machinery		No Tax	Exempt
Office Equipment		No Tax	Taxable
Custom Software		No Tax	Exempt
Modified Canned Software		No Tax	Exempt
Tangible Personal Property		No Tax	Taxable
Sales & Use - Weighted Average of County & City Rates		To Tax	4.21%
Top Personal Income Tax %		0%	4.7
Professional Services Tax		N	N
Top Capital Gains Tax		0%	4.63
Estate, inheritance/gift taxes beyond fed. Pick-up tax.		N	N
Motor Fuel Tax, 09		0.196	0.220
<b>Property Tax</b>			
On Land & Buildings, as share of personal income		5.34	2.8
<b>Telecommunications Tax %</b>			
State Tax Rate		7.0	7.0
Local Tax Rate		N/A	10.2
Workers Compensation as % of Covered Wages		0.82	0.93
Unemployment Insurance Tax % (New Employers), 09		2.7	1.70
Unemployment Insurance Time Period to Qualify for Experience Rating		1.0	1.0
Unemployment Insurance Tax Wage Bases, 09		\$8,000	\$10,000
Unemployment Insurance Tax/ Per Employee, 09		\$216	\$170
Internet Access Tax		Y	N
Gasoline Excise Tax (cents per gallon)		19.6¢	22¢
Diesel Excise Tax (cents per gallon)		19.6¢	20.5¢
Tobacco Excises Tax (cents per pack of 20)		178¢	84¢
State Taxes as Percentage of Personal Income		7.3%	9.8%
<b>INSURANCE TAXES</b>			
Premium Tax Rates --generally * Phased in over 4 years starting in 2006		1.25%**	2%
Accident/Health		2.00%	2%
Life		1.25%	2%
Annuity		N/A	N/A
Property/Causality		1.25%	2%
Fire		1.25%	2%
Risk/ Retention		1.25%	2%
BlueCross/BlueShield		2.00%	5 cents per enrollee after first 10,000
Prepaid Lines		N/A	N/A
Title Insurance		1.25%	2%
		4%	
Independent Procurement		Industrial Procurement 3%	
HMO's		Inland Marine: 2%	
Surplus Lines		2.00%	N/A
Marine Insurance		1.75%	3%
		5% of underwriting profit	2%
# of Domestic Insurers		42	61
# of Licensed Foreign Insurers		972	1,420
# of Chartered Purchasing Groups		5	35
<b>HIGH-TECH ECONOMY</b>			
Overall State Rank High-Tech Worker per 1,000, 03		67.39	91.30
# of High-Tech Establishments, 03		2,572	10,080
High-Tech Wages, 03		\$69,144	\$74,459
Unemployment Rate by Cyberstate, 04		3.8%	5.5%
Total High-Tech Manufacturing, by Employment, 03		\$19,372	\$35,157
Total High-Tech Services, by Employment, 03		\$15,709	\$127,060
High Tech Export, 04		\$1,071,438	\$4,064,914
High Tech Exports, % Change 03-04		18.3%	13.8%
Venture Capital Investment in High-Tech, 04		\$146.0	\$443.6
Total R+D per Capita in High-Tech, 02		1,126	937
R&D Inputs - U.S. Ranking		5	4
Risk Capital and Infrastructure-U.S. Ranking		18	3
Human Capital Investment-U.S. Ranking		12	3
Technology Concentration-U.S. Ranking		10	5
Internet Average Speed (Kbps)		615	564

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Download Speed Rank	8	26
Broadband penetration	65.1%	61.5%
Number of New Patents (2008)	526	1,868
Technology & Science Index, 04 (1=Best 50=Worst)	12	3
<b>NEW ECONOMY INDEX 07</b>		
Over all US Ranking	13	10
Ranking by Category		
Immigration of Knowledge Workers	3	36
High Wage Traded Services	13	16
Foreign Direct Investment	5	29
Fastest Growing Firms	20	11
Inventor Patents	9	10
Online Population	4	6
High-Tech Jobs	8	6
Venture Capital	7	1
<b>FINANCIAL &amp; GOVERNMENT COMPARISONS</b>		
Tax burden - State/Local, % of Income 2008	7.6%	9.0%
State Government Tax Revenue, 2007	\$2,080,573,000	\$8,522,307,000
Per Capita State Government Tax Revenue, 2007	\$1,655	\$1,901
State Government Debt Outstanding, 2006	\$7,433,238,000	\$13,267,266,000
Per Capita State Government Debt Outstanding, 2006	\$5,679	\$2,792
Gross Domestic Product by State, 2008	\$50,553	\$203,024
State Government Bond Rating (S&P, 2006)	AA	AA-
Cost of Living Index , Selected Metro, Third Quarter 2009	117.6%	104.3%
Number of Bureaucrats , 2008	5.45	147.60
Legal Liability- Best States to Incorporate (1=Best; 50=worst) , 2008	16	9
% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%	22.40	39.60
Tax Climate Index (U.S. Tax foundation), 2010 Overall Ranking	7	13
<b>ENERGY &amp; ENVIRONMENT</b>		
Electricity, June 2009 (Cents Per Kil Hr.)	13.8	6.3
Electricity Generated Through Renewable Sources in 2006	2,275,311,000	2,687,435,000
Natural Gas, May 2009 (Dollars Per Thousand Cubit Feet)	N/A	3.77
Coal, Av. Price Delivered, \$ Per Short Ton	N/A	N/A
Energy Consumption, 2007 (Trillions BTU)	5334.6	17,032.9
Total Pollution Released in 2006	4,173,403	24,700,682
Total Air Emissions in 2006	3,952,963	2,986,249
<b>LABOR</b>		
Right to Work State	N	N
Average Annual Pay, 2007	\$43,863	\$45,396
Average Hourly Earnings For Production Workers, 2008	\$17.46	\$20.22
Percent Change in Average Annual Pay: 2006 to 2007	3.3	4.3
Civilian Labor Force in 2008	739,500	2,750,100
Workers' Compensation Benefit Payments, 2006	\$213,719,000	\$870,908,000
% of Nonfarm Employees in Manufacturing, 2008	11.5	6.0
% of Nonfarm Employees in Government, 2008	15.0	16.7
2008, Occupational Injuries-Fatal	3	102
<b>CFED STATE ECONOMY REPORT CARD, 2007</b>		
Equity	A	B
Earnings & Job Quality	A	C
Employment	B	B
Quality of Life	A	C
Resource Efficiency	A	C
Competitiveness	C	A
Entrepreneurial	C	A
Human Resources	A	C
Financial Resources	A	A
Infrastructure	D	A
Innovation Assets	A	A
Amenity Resources	C	C
<b>EDUCATION</b>		
Critical Reading SAT Score, 2008	521	564
Math SAT Score, 2008	523	570
Writing SAT Score, 2008	511	553
% of Students Taking SAT Exam, 2007-2008	74.0	21.0
Reading NAEP Score, 2007, Grade 4	229	224
Reading NAEP Score, 2007, Grade 8	270	266
Math NAEP Score, 2007, Grade 4	249	240
Math NAEP Score, 2007, Grade 8	288	286
Projected High School Graduates 07-08	14,320	47,743
Projected High School Student who receive no diploma, 07-08	4,244	16,640
Public Elementary/Secondary Expenditures per pupil, 2008	\$12,097.00	\$9,608.00
% of Population Graduated from High School in 2007	90.5	88.9
% of Population With a Bachelor's Degree or More, 2007	32.5	35.0
Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2009	12.6	17.1

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Average Salary of Public School Classroom Teachers in 2009	\$48,934	\$48,707
Books in Public Libraries Per Capita, 2005	4.6	2.6
College Degree - Granting Institutions, 2005	26	78
Number of Charters Schools, 07	83	133
<b>DEMOGRAPHICS</b>		
Domestic in - Migration in to the state: 2007 to 2008	(2,473)	36,878
Median Age 2007	39.8	35.6
% Change in Population 25 to 44 Years Old, 2007	26.8	30
% Change in Population 2007 to 2008	0.3	2.0
Poverty Rate, 2007	5.6	10.3
% Public Aid Recipients 2006	2.0	1.8
% Births to Unmarried Women in 2006	29.4	27.6
<b>CRIME</b>		
Murders in 2007	15	153
Violent Crimes/100,000 Population, 2007	137.3	347.8
Property Crimes, 2007	1,892	3,006
Motor Vehicle Thefts in 2007	1,299	16,792
Aggravated Assault Rate per 100,000 in 2007	78	233
<b>HEALTH</b>		
Healthiest States (1=best; 50=worst), 2008	3	19
Health Mandates	2.0	2.5
Infant Mortality /1000 Live Births, 2006	6.1	5.7
% of Persons Not Covered by Health Insurance, 2007 of U.S.	10.5	16.7
Physicians, 2007	4,232	14,515
Deaths by Accident, 2005	477	1,947
Estimated New Cases of Cancer - 2008	534	383
Bioterrorism Preparedness Score, 08	10	7
Potential # of illness during a severe Pandemic	389,000	1,381,000
Potential # of deaths during a severe Pandemic	10,000	30,000
% of Adults with Asthma - 2007	14.9	12.7
%of Adults with Diabetes - 2008	7.3	5.5
% of Adults with Obesity - 2008	24.1	18.9
% of Children Overweight - 2007	29.4	27.2
% of Adults with Hypertension - 2007	24.9	21.7
Cumulative Number AIDS Cases (13 & Older) - 2006	1,074	8,742
Human West Nile Cases - 2008	0.0	95
<b>COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)</b>		
Average Apartment Rent	\$1,078	\$1,000
Average Home Price	\$337,000	\$540,000
Average Total Energy Cost	\$216.38	\$152.49
Average Phone Bill	\$36.25	\$26.71
Gasoline/Gallon	\$2.45	\$2.69
Doctor Visit	\$149.00	\$99.00
Average Auto Insurance Premium, 2004	\$856.45	\$1,011.63
<b>Food</b>		
Ground Beef	\$3.33	\$1.92
Tuna, 6 oz cans	\$1.12	\$0.86
Whole Milk , Half Gallon Cartons	\$1.87	\$1.62
Dozen Eggs	\$1.39	\$1.35
Bread	\$1.55	\$1.48
<b>QUALITY OF LIFE: CHILD WELL - BEING</b>		
Overall State Ranking, 09	1	22
Births of Low Birthweight as a percent of all Births in 2006	6.9	8.9
Child Death Rates (deaths per 100,000 )	16	17
Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 06	27	49
Teen Birth Rate (births per 1,000 females ages 15-19)	18.5	44.0
% of Teens Who Are High School Dropouts, 2007	4.0	7.0
% of Teens Not Attending School and Not Working , 2007	5.0	7.0
% of Children Living With Parents Who Do Not Have Full-Time, Year-Round Employment, 2007	27.0	31.0
% of Children in Poverty (date reflect poverty in pervious year), 2007	9.0	16.0
% of Families with Children Headed by Single Parent, 2007	25.0	28.0
<b>SOCIAL CAPITAL</b>		
Lifestyles: Times Volunteered Last Year	8.0	7.9
Belief: "Most People are Honest" (6-level agree/disagree)	4.08	3.82
Attended Meetings on Town or School Affairs (percent)	33%	21%
Belief: "Most People Can be Trusted"	62%	46%
Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)	0.25	0.18
Mean President Turnout 1988 & 1992	59%	59%
Av. Charitable Giving per IRS Tax Filers, 02	\$759	\$1,138
Social Capital State Ranking, 2000	8	15

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<b>GEOGRAPHY</b>			
Total Area of States in Square Miles in 2008		9,350	104,094
Highest Point of Elevation in Feet		6,288	14,433
% of Days That are Sunny		44	72
Hazardous Weather Fatalities in 2007		0	7
# of Deaths & Injuries by Lighting Strikes, from 1959 - 1994		76	394
# of Earthquakes by State from 1974-2003		6	24
# of Tornadoes, in 2008		12	61
<b>HOUSING</b>			
New Housing Units Authorized in 2008		3,250	19,086
% Homeownership Rate, 2007		73.8	70.2
% Change in House Prices: 2007 to 2008		(3.9)	(0.3)
% Change in Existing Home Sales: 2007 to 2008		N/A	(7.2)
<b>POPULATION</b>			
Population in 2008		1,315,809	4,939,456
Population 18 to 24 Year Old in 2007		119,035	459,917
Population 25 to 44 Years Old in 2007		352,678	1,458,604
Average Family Size in 2007		3.02	3.15
% of Eligible Voters Reported Registered, 2006		69.7%	71.4%
# of State Legislators, 2009		424	100
<b>TRIVIA FACTS</b>			
State Nickname		Granite State	Centennial State
State Capital		Concord	Denver
State Song		Old New Hampshire	Where the Columbines Grow
State Flower		Purple Lilac	Rocky Mountain Columbine
State Tree		White Birch	Colorado Blue Spruce
State Bird		Purple Finch	Lark Bunting
State Mottos		Live Free or Die	Nothing without Providence
<b>Last Update</b>		<b>9/22/2009</b>	<b>9/22/2009</b>
<small>All information is from sources deemed reliable and is provided subject to errors, omissions and modifications.  Tax information is from the Federal Commerce Clearing House Inc., 2008, Most other statistics are collected from CQ Press's State Rankings 2009, The Annie E. Casey Foundation Baltimore, MD, 2008 Kids Count Data Book, Small Business Survival Index, and US Department of Commerce: Statistical Abstract of the US. * Reduced to 8.75% in 2010, ** Effective January 1, 2010.</small>			