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Special Report  
**The Best States For Business**

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RANK	NAME	RANKS					
		BUSINESS COSTS	LABOR	REGULATORY ENVIRONMENT	ECONOMIC CLIMATE	GROWTH PROSPECTS	QUALITY OF LIFE
1	Virginia	10	4	1	8	10	5
2	Texas	22	25	6	7	2	23
3	North Carolina	4	26	3	30	4	26
4	Utah	19	9	18	17	11	17
5	Colorado	31	2	8	35	1	19
6	Idaho	13	16	34	2	22	20
7	Nebraska	9	29	14	27	30	9
8	Delaware	6	6	27	37	25	25
9	Florida	35	13	16	4	3	42
10	Georgia	18	18	4	38	19	29
11	Maryland	42	3	15	9	17	31
12	Washington	37	5	5	26	5	41
13	North Dakota	3	41	17	19	34	13
14	Minnesota	30	14	20	25	31	3
15	Arizona	24	7	36	1	13	43
16	New Jersey	46	15	23	18	6	11
17	South Dakota	2	32	35	11	39	18
18	New Hampshire	44	1	44	16	18	2
19	Oklahoma	16	40	13	13	26	32
20	Tennessee	15	37	12	20	24	34
21	Kansas	28	21	10	48	20	15
22	Missouri	21	22	9	47	35	16
23	Wyoming	1	39	45	3	29	27
24	Arkansas	11	44	25	13	12	40
25	Iowa	8	47	30	31	41	1

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Business Costs - Index based on cost of labor, energy and taxes. Labor -Measures educational attainment, net migration and projected population growth. Regulatory Environment - Measures regulatory and tort climate, incentives, transportation and bond ratings. Economic Climate - Reflects job, income, and gross state product growth as well as unemployment and presence of big companies. Growth Prospects - Reflects projected job, income and gross state product growth as well as business openings/closings and venture capital investments. Quality Of Life - Index of schools, health, crime, cost of living, and poverty rates.  
Sources: Moody's Economy.com; Pollina Corporate Real Estate; Pacific Research Institute; CFED; Moody's.

RANKS							
RANK	NAME	BUSINESS COSTS	LABOR	REGULATORY ENVIRONMENT	ECONOMIC CLIMATE	GROWTH PROSPECTS	QUALITY OF LIFE
26	Nevada	26	24	31	6	14	49
27	South Carolina	17	28	7	46	21	46
28	Connecticut	43	8	43	28	23	4
29	New Mexico	7	38	40	10	8	50
30	Vermont	40	10	46	12	42	8
31	Oregon	34	12	33	40	7	35
32	Indiana	12	46	22	42	43	10
33	Kentucky	5	42	32	43	32	22
34	Ohio	32	33	11	45	47	14
35	New York	47	35	21	24	14	24
36	California	48	17	41	22	9	28
37	Massachusetts	49	19	37	33	27	7
38	Montana	14	20	48	23	45	38
39	Wisconsin	27	30	42	39	38	6
40	Alabama	29	43	19	36	16	39
41	Pennsylvania	38	34	29	32	44	12
42	Hawaii	50	11	38	5	37	44
43	Rhode Island	33	23	50	15	36	33
44	Illinois	39	31	28	43	28	30
45	Michigan	41	45	2	49	49	37
46	Maine	45	26	49	21	48	21
47	Alaska	25	36	39	34	32	48
48	Mississippi	20	49	24	50	40	45
49	West Virginia	23	48	47	29	50	36
50	Louisiana	36	50	26	41	46	47



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