

ATTACHMENT III TO UIPL NO. 30-91

EXPERIENCE RATING INDEX BY STATE RATE YEAR 1989 (\$ thousands)

STATE	IEC	IAC	NNC	BEN	1989 ERI
Alabama	15,611	4,429	11,503	142,419	78
Alaska	(Payroll Decline System - ERI does not pertain)				
Arizona	3,465	1,642	18,009	116,273	80
Arkansas	15,682	18,630	27,340	115,575	47
California	412,020	194,063	157,171	1,741,928	56
Colorado	45,972	23,273	15,946	181,241	53
Connecticut	24,356	10,721	23,312	163,270	64
Delaware	11,213	3,102	3,411	36,258	51*
Dist. of Col.	17,128	7,010	769	56,024	56
Florida	15,227	35,320	44,240	279,678	66
Georgia	21,351	14,140	52,360	208,011	58
Hawaii	7,767	2,880	8,751	44,100	56
Idaho	11,039	2,034	8,022	57,886	64
Illinois	116,489	33,793	0	1,074,226	86
Indiana	1,499	6,658	4,108	132,761	91
Iowa	5,593	9,996	10,922	114,456	77
Kansas	2,386	16,708	20,042	142,865	73
Kentucky	13,062	11,834	4,317	137,046	79
Louisiana	574	17,739	8,563	233,740	89
Maine	7,113	2,214	10,167	48,183	60
Maryland	48	10,370	40,475	178,855	72*
Mass.	116,441	40,964	65,766	480,491	54
Michigan	223,763	105,913	21,585	1,050,040	67
Minnesota	46,609	25,500	29,522	301,714	66
Mississippi	13,385	12,512	13,154	84,572	54
Missouri	54,168	980	39,579	222,916	57
Montana	6,722	4,631	2,833	33,803	58
Nebraska	6,895	1,294	7,309	32,686	53
Nevada	4,560	9,263	7,493	64,369	67
New Hamp.	INA	INA	INA	INA	INA*
New Jersey	22,201	50,860	51,724	555,149	78*
New Mexico	7,754	7,560	8,476	59,350	60
New York	191,001	71,220	11,995	1,031,512	73
N. Carolina	31,692	25,627	32,804	190,491	53
N. Dakota	5,291	2,415	2,332	29,046	65
Ohio	97,521	29,636	23,026	580,428	74
Oklahoma	6,823	17,254	12,180	101,497	64
Oregon	23,482	16,921	25,333	178,280	63

Pennsylvania	77,214	82,846	87,147	808,622	69
Puerto Rico	(Uniform Tax Rate System - ERI does not pertain)				
Rhode Island	4,770	5,399	11,051	68,683	69
S. Carolina	2,828	8,208	18,310	77,431	62
S. Dakota	5,219	1,179	1,529	12,826	38
Tennessee	3,469	25,307	21,059	162,407	69*
Texas	114,567	100,047	107,879	775,121	58
Utah	2,591	7,594	8,498	62,657	70
Vermont	3,390	1,085	3,668	23,662	66
Virginia	22,365	6,445	13,595	131,092	68
V. Islands	INA	INA	INA	INA	INA
Washington	22,943	47,186	58,121	345,762	63
W. Virginia	23,304	16,384	11,493	111,949	51
Wisconsin	33,817	11,557	7,066	296,349	82
Wyoming	4,144	3,756	2,821	27,997	62

IEC: Ineffective Charges
IAC: Inactive Charges
NNC: Noncharges
BEN: Benefits
ERI: Experience Rating Index
INA: Information Not Available

* Rate Year ends June 30th.