

ATTACHMENT IV TO UIPL NO. 30-91

EXPERIENCE RATING INDEX BY STATE RATE YEAR 1988 (\$ thousands)

STATE	IEC	IAC	NNC	BEN	1988 ERI
Alabama	32,755	3,929	19,791	833,862	71
Alaska	(Payroll Decline System - ERI does not pertain)				
Arizona	3,809	1,502	18,914	120,208	80
Arkansas	25,900	15,756	27,294	133,796	48
California	548,983	191,532	150,327	1,851,961	52
Colorado	72,714	27,092	24,587	225,035	45
Connecticut	28,157	11,002	24,109	167,369	62
Delaware	INA	INA	INA	INA	INA*
Dist. of Col.	21,314	8,931	887	58,616	47
Florida	10,531	36,658	37,808	262,103	68
Georgia	24,915	15,979	66,671	235,093	54
Hawaii	1,608	3,870	6,999	43,557	71
Idaho	18,807	2,616	11,770	74,127	55
Illinois	170,731	28,026	232	1,180,791	83
Indiana	22,204	6,485	4,557	178,028	81
Iowa	4,079	13,871	14,270	143,393	78
Kansas	5,119	27,451	23,720	156,769	64
Kentucky	12,310	11,955	5,263	139,466	79
Louisiana	226,880	45,161	16,985	506,838	43
Maine	6,807	2,416	8,961	48,031	62
Maryland	INA	11,305	39,703	206,162	INA*
Mass.	99,906	33,692	50,157	410,287	55
Michigan	92,654	56,176	20,123	833,671	80
Minnesota	36,752	36,595	25,780	299,351	67
Mississippi	36,291	11,297	18,287	111,201	41
Missouri	44,788	829	43,083	230,324	61
Montana	10,521	5,763	3,227	42,057	54
Nebraska	8,743	2,248	6,872	46,161	61
Nevada	6,574	10,386	7,414	71,105	66
New Hamp.	INA	20	1,103	INA	INA*
New Jersey	INA	61,975	21,454	635,178	INA*
New Mexico	16,148	10,940	11,551	79,638	51
New York	123,506	81,457	8,129	1,054,181	80
N. Carolina	56,252	21,516	35,376	211,422	46
N. Dakota	8,163	4,000	2,933	39,304	62
Ohio	121,399	40,478	32,885	652,475	70
Oklahoma	26,576	27,284	14,746	137,189	50
Oregon	38,273	19,304	32,873	218,069	59

Pennsylvania	160,101	91,945	82,888	976,577	66
Puerto Rico	(Uniform Tax Rate System - ERI does not pertain)				
Rhode Island	1,668	2,589	11,605	62,282	75
S. Carolina	6,771	8,146	25,289	96,791	58
S. Dakota	1,687	1,367	1,562	11,310	59
Tennessee	INA	28,124	20,261	172,410	INA*
Texas	245,855	167,206	144,543	1,188,042	53
Utah	9,909	9,559	14,448	86,730	61
Vermont	3,389	1,333	3,465	27,040	70
Virginia	24,097	7,951	15,397	134,934	65
V. Islands	INA	INA	INA	INA	INA
Washington	42,159	49,234	51,262	359,999	60
W. Virginia	0	17,755	4,764	136,064	83
Wisconsin	12,965	11,670	7,714	324,307	90
Wyoming	22,979	8,107	6,232	60,198	38

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

* Rate Year ends June 30th.