

Sacramento: Bishop Hawk
CB Commercial Real Estate Brokerage Services
Saca Commercial

General: *Comparative Statistics of Industrial & Office Real Estate Markets*
The Society of Industrial and Office Realtors, 1995 edition.
Means Square Foot Construction Costs
R S Means Co. Inc, 1995 edition.

Utility Costs—

Calgary: City of Calgary Electric System
Halifax: Nova Scotia Power Inc.
Langley: BC Hydro
Laval: Hydro Quebec
London: London Hydro
Moncton: New Brunswick Power Co.
Ottawa: Ottawa Hydro
Winnipeg: Winnipeg Hydro
Austin: Austin Electric Utility Co.
Bellingham: Puget Sound Power and Light Co.
Columbus: Columbus Southern Power Co.
Manchester: Public Service Company of New Hampshire
Minneapolis: Northern States Power Co. (Minnesota)
Raleigh: Carolina Power & Light
Sacramento: Sacramento Municipal Utility District
General: *Typical Residential, Commercial and Industrial Bills*
Edison Electric Institute, Summer 1994 edition.

Transportation Costs—KPMG (Montreal) National Road Transport Model

C. Taxes

Corporation income tax—KPMG Peat Marwick Thorne.

Unemployment insurance—KPMG Peat Marwick Thorne; 1994 All States Tax Handbook, Research Institute of America; Ohio Employer Services; Texas Employment Commission; Department of Labor and Industries, Washington.

Corporation capital tax—KPMG Peat Marwick Thorne; 1994 All States Tax Handbook, Research Institute of America.

Franchise Tax—1994 All States Handbook, Research Institute of America.