
Contents

I	Introduction And Summary	1
	A. Summary of findings	2
	B. Comparison with 1994 results	4
	C. Further Information	6
II	Study Objectives, Scope And Methodology	7
	A. The study is national in scope	7
	B. Seven U.S. and eight Canadian sites were analyzed	7
	C. Seven representative industries were selected and modelled	8
	D. Model design	9
III	Profile Of Jurisdictions	13
	A. United States locations	13
	B. Canadian locations	15
IV	Comparison Of Cost Factors	18
	A. Industrial land costs	19
	B. Construction costs	20
	C. Labour costs	21
	D. Electricity costs	25
	E. Transportation and distribution cost factors	26
	F. Interest costs	27
	G. Federal, regional and local taxation rates	27