EXHIBIT B

Enhanced Enterprise Zone Tax Abatement Guidelines

Number of Jobs / Wages	10	50	100	250	500	750
80% CAW	10 yr / 60%	10 yr / 70%	10 yr / 80%	10 yr / 90%	10 yr / 100%	10 yr / 100% ~~5 yr / 50%~~
90% CAW	10 yr / 70%	10 yr / 80%	10 yr / 90%	10 yr / 100%	10 yr / 100% ~~5 yr / 50%~~	10 yr /100% ~~5yr / 75%~~
County Avg.	10 yr / 80%	10 yr / 90%	**10 yr / 100%**	10 yr / 100% ~~2 yr / 50%~~	10 yr / 100% ~~5 yr / 75%~~	~~15 yr / 100%~~
120% CAW	10 yr / 90%	10 yr / 100%	10 yr / 100% ~~2 yr / 50%~~	10 yr / 100% ~~5 yr / 50%~~	~~15 yr / 100%~~	~~15 yr / 100%~~ ~~5yr / 50%~~
140% CAW	10 yr / 100%	10 yr / 100% ~~2 yr / 50%~~	10 yr / 100% ~~2 yr / 75%~~	10 yr / 100% ~~5 yr / 75%~~	~~15 yr / 100%~~ ~~5 yr / 50%~~	~~20 yr / 100%~~

Base: 10 yr / 50% for companies creating a minimum of two jobs in the targeted clusters, or not in the targeted clusters with approval of EEZ Adv Brd.

Enhanced: As per chart above, for companies in the targeted clusters.

County Avg. Wage: Average of Jasper and Newton County avg. wages, as defined by state DED. New companies must meet CAW as avg. of all employees in new operation. Existing firms qualify based on avg. wage of existing employment base.

Job Creation: Number of FTE in twenty-four months after beginning new/expanded operation.