

TAXES

BASE OF GOVERNMENT SERVICES

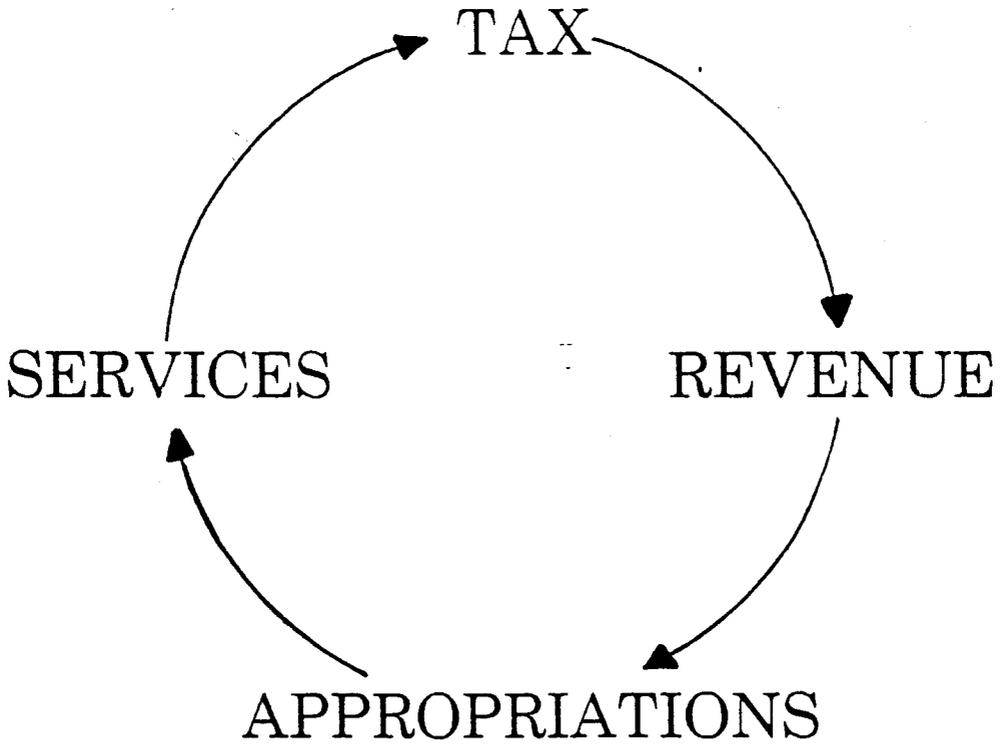


EXHIBIT 2 82
DATE 1/9/91
HB JS TAX

PERCENT OF TAX PAID BY TOP 50 CORPORATE TAXPAYERS

FY 89 - 41.85%

FY 90 - 49.65%

**TOP 50 CORPORATE TAXPAYERS BY INDUSTRIAL CLASSIFICATION,
FY 1990**

Oil and Gas	9
Financials	6
Transportation & Utilities	7
Mining	6
Retail Sales	20
Manufacturing	<u>2</u>
	50