IRANM

Exhibit 2

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                      Ex2 SBA 2004 small business numbers.txt
State Name       Title   NAICS    DataType (ann. pay. ($000))        03Total 03_E0
03_E1_4 03_E5_9 03_E10_19         03_E20_99         03_E100_499       03_E500+
04Total 04_E0    04_E1_4 04_E5_9 04_E10_19          04_E20_99         04_E100_499
04_E500+
 United States   Mining  21       firms    18210    1992     8405     2890     2086     2058
465      314     18605   2135     8490     2886     2120     2184     475      315
 United States           21       estab.   23599    1995     8429     2970     2254     2731
1343     3877    23842   2138     8519     2968     2254     2802     1328     3833
 United States           21       empl.    454550   0        17129    18943    27979
75905    61018   253576  470280   0        17309    19044    28397    80963    65411
259156
 United States           21       ann.pay.          24657845          158059   626634
750223   1149399 3439395 3358447 15175688           26749492          171613   658048
797296   1214543 3900406 3668915 16338671
New Mexico       Total   --       firms    36049    4330     16031    6223     3933     3337
832      1363    36615   4347     16166    6401     4001     3480     835      1385
New Mexico               --       estab.   43568    4340     16044    6275     4098     4223
2186     6402    44205   4354     16186    6450     4170     4379     2113     6553
New Mexico               --       empl.    571381   0        33977    40911    51544
117550   85121   242278  580576   0        34118    42092    52926    122036   87565
241839
New Mexico               --       ann.pay.          15848550          158601   756073
966463   1277665 2908962 2235266 7545520 16811505          157597   793340   1030819
1330017 3131396 2473593 7894743
New Mexico       "Forestry, Fishing, Hunting, and Agriculture Support"    11
firms    95      17      49       13       11       2        1        2        93       19
46       12      11      2        1        2
New Mexico               11       estab.   100      17       50       13       13       2
1        4       97      19       47       12       13       2        1        3
New Mexico               11       empl.    434               [a]               [c]
     [b]         [c]              [b]               [a]               [b]      436
     [a]         [b]              [b]               [c]               [b]               [a]
          [b]
New Mexico               11       ann.pay.          10962             (D)               (D)
          (D)             (D)               (D)               (D)               (D)
11275            (D)              (D)               (D)               (D)               (D)
          (D)             (D)
New Mexico       Mining  21       firms    538      42       189      64       53       103
29       58      556     47       193      61       66       94       35       60
New Mexico               21       estab.   589      42       189      64       53       107
34       100     606     47       193      61       66       98       41       100
New Mexico               21       empl.    13511    0        415      405      577      2918
1655     7541    15508             [a]              [e]               [e]      766      2694
3093     8155
New Mexico               21       ann.pay.          634064   12506    14547    15089
19590    109754  74562   388016   746793             (D)               (D)               (D)
27722    108367  136632  443445
New Mexico       Utilities        22       firms    145      3        82       20       9
13       4       14      146      4        88       18       8        12       4        12
New Mexico               22       estab.   224      3        82       20       9        23
6        81      223     4        88       18       8        22       6        77
New Mexico               22       empl.    5069              [a]               [c]
     [c]         [c]              [f]               [e]               [h]      5171
     [a]         [c]              [c]      116      645               [c]               [h]
New Mexico               22       ann.pay.          281241            (D)               (D)
          (D)             (D)               (D)               (D)               (D)
309244           (D)              (D)               (D)      4062     27584             (D)
          (D)
New Mexico       Construction     23       firms    4986     814      2186     923      561
415      53      34      5203     849      2268     953      555      482      64       32
New Mexico               23       estab.   5005     814      2186     923      561      418
61       42      5222    849      2268     953      555      484      72       41
New Mexico               23       empl.    45775    0        4679     6063     7443
```


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16097   8090    3403    46786   0       4898    6306    7430    17433   8578    2141
New Mexico              23      ann.pay.        1411044 24342   103622  143793
203845  493898  289272  152272  1490189 27163   111593  154383  204193  571400
322194  99263
New Mexico      Manufacturing   31-33   firms   1490    111     570     294     211
168     57      79      1506    121     590     289     200     170     55      81
New Mexico              31-33   estab.  1532    111     570     295     212     177
62      105     1549    121     590     289     203     178     64      104
New Mexico              31-33   empl.   32973   0       1289    1975    2751    6287
5094    15577   33204   0       1274    1941    2740    6067    4902    16280
New Mexico              31-33   ann.pay.        1199092 5683    26504   46304
78237   171819  157847  712698  1297305 6329    26634   49746   72841   169336
174773  797646
New Mexico      Wholesale Trade 42      firms   1807    134     653     302     179
237     93      209     1741    119     627     275     196     224     84      216
New Mexico              42      estab.  2044    134     653     305     188     265
151     348     1975    119     627     280     202     256     127     364
New Mexico              42      empl.   20725   0       1396    1957    2057    5080
3323    6912    20444   0       1336    1757    2256    4938    2679    7478
New Mexico              42      ann.pay.        729174  3421    39237   57670
62032   155949  117756  293109  772144  3331    40910   58406   69062   171008
101735  327692
New Mexico      Retail Trade    44-45   firms   5010    471     2160    931     612
438     116     282     4947    409     2089    990     600     451     116     292
New Mexico              44-45   estab.  7241    471     2163    950     666     656
478     1857    7242    409     2096    1008    659     668     490     1912
New Mexico              44-45   empl.   91477   0       4843    6062    7851
13952   10127   48642   95945   0       4653    6434    7792    14711   9684
52671
New Mexico              44-45   ann.pay.        1883863 13177   80018   115779
163275  343806  256511  911297  2039154 13157   79675   125225  168062  364412
246512  1042111
New Mexico      Transportation and Warehousing  48-49   firms   1054    167     453
145     77      92      32      88      1049    142     471     136     83      97
28      92
New Mexico              48-49   estab.  1239    167     453     145     78      100
49      247     1241    142     471     136     83      106     38      265
New Mexico              48-49   empl.   16005   0       884     945     1020    3062
1355    8739    16213   0       928     888     1111    3098    1500    8688
New Mexico              48-49   ann.pay.        470943  4825    16980   19411
21867   77146   43039   287675  507019  4453    19418   18687   25537   85388
47480   306056
New Mexico      Information     51      firms   502     48      207     70      39
49      16      73      498     52      192     65      52      53      16      68
New Mexico              51      estab.  852     48      207     71      39      68
32      387     775     52      192     66      52      74      31      308
New Mexico              51      empl.   14833   0       422     471     493     1439
1011    10997   13135   0       382     418     675     1499    1021    9140
New Mexico              51      ann.pay.        483195  2034    9967    12422
14145   52343   26607   365677  450562  1310    9197    9847    16931   55580
29293   328404
New Mexico      Finance and Insurance   52      firms   1568    185     797     193
107     90      61      135     1619    176     837     217     97      93      60
139
New Mexico              52      estab.  2718    185     799     196     133     211
265     929     2749    176     839     220     122     236     235     921
New Mexico              52      empl.   24675   0       1631    1244    1369    3407
4647    12377   24984   0       1729    1408    1261    3568    4665    12353
New Mexico              52      ann.pay.        932546  4850    42761   36180
52121   134388  172001  490245  979626  4869    44112   42917   50087   143617
177783  516241
New Mexico      Real Estate and Rental and Leasing      53      firms   1875    314
1114    217     83      61      28      58      1925    301     1159    226     93
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60 27 59
New Mexico 53 estab. 2206 314 1117 220 94 93
116 252 2263 301 1162 227 108 92 84 289
New Mexico 53 empl. 9836 0 2128 1400 1017 1471
1152 2668 10210 0 2188 1440 1140 1390 856 3196
New Mexico 53 ann.pay. 249846 9086 46219 32132
24237 38353 23868 75951 263061 8668 52445 31254 27947 37605
24692 80450
New Mexico "Professional, Scientific, and Technical Services" 54
firms 4193 593 2257 587 332 229 70 125 4324 636
2296 617 325 245 73 132
New Mexico 54 estab. 4424 593 2257 588 341 267
95 283 4583 636 2296 618 335 280 97 321
New Mexico 54 empl. 32891 0 4389 3814 4281 7166
3754 9487 34186 0 4466 3965 4303 7372 4498 9582
New Mexico 54 ann.pay. 1449359 18023 133849 131920
178337 337831 189226 460173 1570529 21501 144669 149645 188155 339649
245296 481614
New Mexico Management of Companies and Enterprises 55 firms 165 1
3 3 12 32 47 67 163 3 2 2 13
27 51 65
New Mexico 55 estab. 205 1 3 3 14 33
51 100 201 3 2 2 15 28 55 96
New Mexico 55 empl. 8288 [a] [a]
[a] [b] [c] [f] 7034 8412 0
[a] [a] [b] [c] 1013 7071
New Mexico 55 ann.pay. 437434 (D) (D)
(D) (D) (D) (D) 379697 459517 17
(D) (D) (D) (D) 54898 390287
New Mexico Administrative and Support and Waste Management and Remediation
Services 56 firms 1608 210 727 256 143 119 47
106 1666 218 722 290 158 130 43 105
New Mexico 56 estab. 1742 210 727 257 147 131
54 216 1802 218 722 291 163 142 49 217
New Mexico 56 empl. 35367 0 1523 1685 1872 4315
5219 20753 32813 0 1557 1860 2027 4828 4894 17647
New Mexico 56 ann.pay. 820101 7642 30970 35583
38074 82227 102242 523363 817605 5967 31318 39022 46218 94867
110058 490155
New Mexico Educational Services 61 firms 520 67 208 68
62 71 24 20 520 63 210 68 60 75 25
19
New Mexico 61 estab. 535 67 208 68 62 75
26 29 534 63 210 68 60 79 26 28
New Mexico 61 empl. 10485 [a] [e]
[e] 852 [h] 3215 [h] 11307 [a] 422
[e] 805 [h] 3713 [h]
New Mexico 61 ann.pay. 225002 (D) (D)
(D) 15299 (D) 73598 (D) 256084 (D)
8663 (D) 14617 (D) 92687 (D)
New Mexico Health Care and Social Assistance 62 firms 3392 293
1296 786 450 363 100 104 3509 339 1292 818 472
377 106 105
New Mexico 62 estab. 4142 302 1296 789 465 457
260 573 4301 343 1295 818 482 478 256 629
New Mexico 62 empl. 93857 0 2921 5198 5928
13597 16867 49346 93699 0 2841 5497 6259 14587 17625
46890
New Mexico 62 ann.pay. 2994531 23972 91497 168021
209900 368619 406146 1726376 3101682 17694 92326 181691 214720 399746
445965 1749540
New Mexico "Arts, Entertainment, and Recreation" 71 firms 596 108
247 72 65 75 13 16 625 111 260 85 63

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79	12	15								
New Mexico			71	estab.	634	108	247	72	67	81
32	27	664	111	260	87	63	85	31	27	
New Mexico			71	empl.	14590	0	475	469	918	2863
2309	7556	14557	0	518	564	849	3090	2551	6985	
New Mexico			71	ann.pay.		270971	3398	9696	8157	
13519	40673	48931	146597	282636	3741	10460	8940	14275	49380	
44283	151557									
New Mexico		Accommodation and Food Services				72	firms	2978	376	712
461	549	668	108	104	2988	334	710	502	552	678
106	106									
New Mexico			72	estab.	3808	376	714	463	552	783
315	605	3853	337	711	504	558	786	312	645	
New Mexico			72	empl.	73796	0	1723	3106	7579	
25083	14160	22145	76578	0	1639	3382	7792	25290	14323	
24152										
New Mexico			72	ann.pay.		846404	16058	19553	31629	
76804	273839	155499	273022	912020	23677	19756	33069	80510	291224	
168355	295429									
New Mexico		Other Services (except Public Administration)						81	firms	3884
292	2057	809	399	216	42	69	3869	304	2037	779
414	227	38	70							
New Mexico			81	estab.	4158	292	2057	815	403	276
98	217	4132	304	2037	783	420	284	98	206	
New Mexico			81	empl.	26554	0	4436	5330	5187	7191
1953	2457	26714	0	4423	5127	5359	7549	1755	2501	
New Mexico			81	ann.pay.		515390	5464	77055	98189	
96060	133544	40786	64292	540281	6880	80940	99343	99524	143638	
41906	68050									
New Mexico		Unclassified		99	firms	170	85	66	18	1
0	0	0	193	100	80	9	3	1	0	0
New Mexico			99	estab.	170	85	66	18	1	0
0	0	193	100	80	9	3	1	0	0	
New Mexico			99	empl.	240		[a]		[c]	
[c]		[a]	0	0	0	274		[a]		[c]
59		[b]		[b]	0	0				
New Mexico			99	ann.pay.		3388		(D)		(D)
	(D)		(D)	0	0	0	4779		(D)	
(D)	643		(D)		(D)	0	0			

The Impact of Regulatory Costs on Small Firms

by

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for

SBA
Office of Advocacy

under contract number SBHQ-03-M-0522

Release Date: September 2005

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Small Business Research Summary
Advocacy: the voice of small business in government

September 2005 No. 264

The Impact of Regulatory Costs on Small Firms

By W. Mark Crain,
Lafayette College, Easton, Pennsylvania
2005. [93]pages, under contract SBHQ-03-M-0522

Purpose

This research updates and further delineates the disproportionality of the burden imposed by federal regulations on small business. Previous research by the Office of Advocacy, Hopkins (1995) and Crain and Hopkins (2001), has established that regulatory and paperwork costs were found to be more onerous on small firms than on larger firms.

Overall Findings

In the face of higher costs of federal regulations, the research shows that small businesses continue to bear a disproportionate share of the federal regulatory burden. The findings are consistent with those in Hopkins (1995) and Crain and Hopkins (2001).

The research finds that the cost of federal regulations totals $1.1 trillion; the cost per employee for firms with fewer than 20 employees is $7,647.

Highlights

• This report details the distribution of regulatory costs for five major sectors of the U.S. economy: manufacturing, trade (wholesale and retail), services, health care, and other (a residual category containing all enterprises not included in the other four). The sector-specific findings reveal that the disproportionate cost burden on small firms is particularly stark for the manufacturing sector. The compliance cost per employee for small manufacturers is at least double the compliance cost for medium-sized and large firms. In the service sector, regulatory costs differ little from small to larger firms.

• The disproportionality of the burden borne by small firms, identified in previous Advocacy studies, is further validated in this instance. On a per-employee basis, it costs about $2,400, or 45 percent, more for small firms to comply than their larger counterparts. The 2001 study, using a slightly different methodology, concluded that the disproportionality rate was higher—nearly 60 percent.

• Environmental and tax compliance regulations appear to be the main cost drivers in determining the severity of the disproportionate impact on small firms. Compliance with environmental regulations costs 364 percent more in small firms than in large firms. The cost of tax compliance is 67 percent higher in small firms than the cost in large firms. In the aggregate estimates for all sectors, the cost per employee of economic regulations falls most heavily on large firms. The cost per employee of workplace regulations falls most heavily on medium-sized firms.

		Cost per employee for firms with:		
Type of Regulation	All Firms	<20 employees	20-499 employees	500+ employees
All Federal Regulations	$ 5,633	$ 7,647	$ 5,411	$ 5,282
Economic	$ 2,567	$ 2,127	$ 2,372	$ 2,952
Workplace	$ 922	$ 920	$ 1,051	$ 841
Environmental	$ 1,249	$ 3,296	$ 1,040	$ 710
Tax Compliance	$ 894	$ 1,304	$ 948	$ 780

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Scope and Methodology

The report divides federal regulations into four categories: economic, workplace, environmental, and tax compliance. The two main components of economic regulation are estimated separately; the estimated costs of economic regulations affecting international trade are mainly derived from the report issued by the U.S. International Trade Commission in 2004. The costs of domestic economic regulations, in a significant shift from previous estimates, are first estimated by running a cross-country regression analysis based on data from the Organization for Economic Cooperation and Development. Secondly, gaps in the baseline are filled with Office of Management and Budget (OMB) estimates. The costs of workplace regulations are based on the updated estimates from the study by Joseph Johnson (Office of Advocacy, 2005). Environmental regulations estimates are mainly based on OMB reports. Tax compliance costs, finally, are based on the 2002 report from the Tax Foundation.

The allocation of costs across employment classes was made possible by use of Census data published by the Office of Advocacy.

In accordance with the OMB's and SBA's peer review guidelines, the report has been peer reviewed by three academics in this field of study. More information on this process can be obtained by contacting the Director of Economic Research at advocacy@sba.gov or (202) 205-6533.

Ordering Information

The full text of this report and summaries of other studies performed under contract with the U.S. Small Business Administration's Office of Advocacy are available on the Internet at *www.sba.gov/advo/research*. Copies are available for purchase from:

National Technical Information Service
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Executive Summary

The annual cost of federal regulations in the United States increased to more than $1.1 trillion in 2004. Had every household received a bill for an equal share, each would have owed $10,172, an amount that exceeds what the average American household spent on health care in 2004 (slightly under $9,000). While all citizens and businesses of course pay some portion of these costs, the distribution of the burden of regulations is quite uneven. The portion of regulatory costs that falls initially on businesses was $5,633 per employee in 2004, a 4.1 percent cost increase since 2000 after adjusting for inflation. Small businesses, defined as firms employing fewer than 20 employees, bear the largest burden of federal regulations, as they did in the mid-1990s and in 2000. Small businesses face an annual regulatory cost of $7,647 per employee, which is 45 percent higher than the regulatory cost facing large firms (defined as firms with 500 or more employees).

The regulatory landscape highlighted above and detailed in this report emerges from an updated analysis of the regulatory record explored in two previous studies for the Office of the Chief Counsel for Advocacy of the U.S. Small Business Administration (Hopkins, 1995 and Crain and Hopkins, 2001).