Table 5

Department of Labor - Employment and Training Administration 09/26/2000

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PERCENT DISTRIBUTION OF AGE OF RECEIVABLES
QUARTER ENDING 03/31/2000

STATE-REGION	Total Receivables	Months Past Due: 6 or less	9	12	15	Over 15 Months
Connecticut	$7,494,999	41.3	16.5	9.3	7.1	25.8
Maine	$1,422,941	31.8	16.4	19.9	10.0	21.8
Massachusetts	$9,379,286	36.2	12.3	12.5	7.0	32.0
New Hampshire	$156,285	57.1	8.5	12.9	4.2	17.3
New Jersey *	$83,335,327	INA	INA	INA	INA	INA
New York	$64,651,959	40.5	12.8	20.8	9.0	16.8
Puerto Rico **	$27,806,932	INA	INA	INA	INA	INA
Rhode Island	$3,003,898	42.3	11.2	26.3	5.4	14.8
Vermont	$313,954	51.4	17.1	17.0	4.0	10.5
Virgin Islands	INA	INA	INA	INA	INA	INA
REGION 01	$86,423,322	40.1	13.1	19.1	8.5	19.3
Delaware	$6,328,346	10.1	4.3	8.3	1.7	75.5
District of Col	$8,067,998	19.7	11.6	19.2	3.9	45.6
Maryland	$22,540,438	18.3	23.2	22.4	22.2	13.9
Pennsylvania	$44,212,295	51.2	9.4	13.3	6.4	19.7
Virginia	$4,142,674	28.6	12.3	16.9	5.8	36.4
West Virginia	$4,057,420	27.2	20.0	27.3	8.0	17.5
REGION 02	$89,349,171	35.0	13.3	16.6	9.9	25.2
Alabama	$3,792,432	29.9	20.3	29.9	11.9	8.1
Florida	$17,045,571	40.0	18.8	22.1	4.5	14.6
Georgia	$7,393,126	40.7	13.3	20.1	13.9	11.9
Kentucky	$5,950,640	45.2	7.8	20.2	7.6	19.3
Mississippi	$5,453,428	33.9	9.9	10.8	5.1	40.3
North Carolina	$2,575,971	43.7	13.9	9.8	7.8	24.8
South Carolina	$5,706,164	5.8	15.5	12.5	8.0	58.3
Tennessee	$5,421,035	41.3	15.7	14.5	5.8	22.8
REGION 03	$53,338,367	36.0	15.1	18.6	7.4	22.9
Arkansas	$3,158,200	21.8	16.4	16.5	15.6	29.7
Colorado	$2,406,283	36.2	16.0	24.3	11.8	11.7
Louisiana	$29,051,266	22.9	18.4	18.8	13.9	26.0
Montana *	$752,159	INA	INA	INA	INA	INA
New Mexico	$2,731,160	29.9	19.6	16.2	16.6	17.6
North Dakota	$424,525	35.8	11.2	11.8	12.9	28.3
Oklahoma	$1,334,412	42.7	17.5	16.4	10.3	13.2
South Dakota	$115,264	30.5	9.4	8.4	5.4	46.2
Texas	$11,366,389	31.9	16.4	26.1	8.3	17.4
Utah	$808,695	33.2	12.4	12.5	5.6	36.3
Wyoming	$1,176,505	10.6	63.6	8.4	1.8	15.6
REGION 04	$52,572,699	26.3	18.6	19.9	12.3	22.9

* As of QE 12/31/1999

** As of QE 9/30/1999

Department of Labor - Employment and Training Administration 09/26/2000

PERCENT DISTRIBUTION OF AGE OF RECEIVABLES
QUARTER ENDING 03/31/2000

STATE-REGION	Total Receivables	Months Past Due: 6 or less	9	12	15	Over 15 Months
Illinois	$12,460,795	0.2	13.3	26.7	11.4	48.4
Indiana	$6,496,950	17.5	17.3	28.7	12.1	24.4
Iowa	$2,115,911	33.4	17.8	11.7	11.0	26.1
Kansas	$192,333	28.0	18.7	27.9	12.7	12.7
Michigan	$18,073,016	33.1	17.2	20.5	7.9	21.3
Minnesota	$13,071,513	44.1	15.5	13.5	9.4	17.5
Missouri	$7,032,842	30.4	16.2	17.5	11.7	24.1
Nebraska	$531,657	39.4	14.7	15.1	8.1	22.6
Ohio	$13,341,732	32.1	13.8	18.9	8.6	26.6
Wisconsin	$5,343,571	41.3	17.2	16.0	7.8	17.7
REGION 05	$78,660,320	28.6	15.6	19.9	9.6	26.3
Alaska	$2,043,278	72.6	8.6	6.6	5.5	6.7
Arizona	$2,590,279	30.5	12.3	15.1	13.7	28.4
California	$93,837,383	43.5	2.0	3.7	28.6	22.1
Hawaii	$3,732,784	34.0	18.7	18.7	8.3	20.4
Idaho	$678,155	51.3	15.8	10.0	8.3	14.8
Nevada	$3,739,296	32.3	17.7	15.6	10.5	23.9
Oregon	$8,243,407	48.2	14.8	11.6	9.2	16.2
Washington	$10,080,560	43.2	16.9	12.6	18.0	9.2
REGION 06	$124,945,142	43.5	5.4	6.1	24.5	20.5
US TOTAL ***	$597,183,439	36.2	12.4	15.4	13.3	22.6

*** National percentages exclude New Jersey, Puerto Rico and Montana