



# Economic Impact and Visitor Profile for the Louisiana Tax Free Shopping



Prepared for the  
Louisiana Office of Tourism



THE UNIVERSITY *of*  
NEW ORLEANS

DIVISION OF BUSINESS  ECONOMIC RESEARCH  
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## ***Introduction***

The Louisiana State Office of Tourism contracted with the University of New Orleans, Division of Business and Economic Research (DBER), for the purpose of calculating the economic impact of LTFS and conducting a profile of international visitors who use LTFS. This document represents a summary of results.

## ***Methodology***

Representatives from DBER and LTFS designed the questionnaire to be administered. LTFS staff administered surveys to a sample of people from a variety of countries who applied for a return of sales tax paid. The sample covers the period from August 15, 2007 through February 2, 2008. A total of 362 completed surveys were obtained.

The completed questionnaires were forwarded to DBER for data entry and editing. The DBER developed and executed statistical analysis software and tabulated the results. The data were weighted to match the actual distribution of transactions by country. The DBER also analyzed the results and developed this summary report.

For the purpose of the economic impact, DBER used latest 2005 Bureau of Economic Analysis RIMS II multipliers to estimate secondary spending associated with new visitor spending. Total primary and secondary spending were added to yield economic impact. The state impact on tax revenues from new spending was then calculated.

## Visitor Profile

### 1. What is your home country?

**Table 1: Top 10 Reported Countries**

Response	Percentage
Mexico	8.8%
Philippines	8.5%
United Kingdom	6.5%
Canada	5.4%
Brazil	5.3%
Costa Rica	4.7%
France	4.3%
Honduras	4.1%
Spain	3.7%
Italy	3.1%
Other*	45.6%
Total	100%
Valid cases	357

\*Detailed in Appendix A

- 8.8% of the respondents were from the Mexico, another 8.5% reported the Philippines as their home country. Other home countries included the United Kingdom, Canada and Brazil. A full listing can be found in Appendix A.

### 2. How many days will you be in the USA on this trip?

**Table 2: Number of Days in the USA**

Response	Percentage
1-2 days	6.0%
3-5 days	18.8%
6-10 days	34.5%
11-15 days	14.1%
16+ days	26.6%
Total	100%
<b>Mean</b>	<b>14.8</b>
Valid cases	338

- About a quarter (26.6%) of the respondents spent over 16 days in the USA. The average number of days spent in the USA was 14.8.

3. Is this your first trip to Louisiana?

**Table 3: First Trip to Louisiana**

<b>Response</b>	<b>Percentage</b>
Yes	52.3%
No	47.7%
Total	100%
Valid cases	357

- A little more than half (52.3%) of the respondents were visiting Louisiana for the first time.

4. How long were you in Louisiana on this trip?

**Table 4: Number of Days in Louisiana**

<b>Response</b>	<b>Percentage</b>
1-4 days	24.1%
5-10 days	51.0%
11-15 days	6.1%
16+ days	18.8%
Total	100%
<b>Mean</b>	<b>13.0</b>
Valid cases	317

- Half (51.0%) of the respondents were in Louisiana between 5 and 10 days during their visit to the United States. Still, 18.8% spent more than 16 days in Louisiana. The average stay in Louisiana was 13.

5. Including yourself, how many people are traveling with you?

**Table 5: Party Size**

<b>Response</b>	<b>Percentage</b>
1-2 people	69.8%
3-5 people	22.1%
6+ people	8.0%
Total	100%
<b>Mean</b>	<b>2.7</b>
Valid cases	304

- The average party size of the respondents was 2.7 people. The majority (69.8%) of visitors traveled with 1-2 people in their party.

6. What was the primary purpose of your trip?

**Table 6: Primary Purpose**

<b>Response</b>	<b>Percentage</b>
Shopping	5.5%
Vacation/Pleasure	40.4%
Convention/Trade Show	28.0%
Corporate Meeting	2.2%
Business Travel	5.2%
Other	18.7%
Total	100%
Valid cases	353

- Almost half (40.4%) the of the respondents' primary purpose for their visit was Vacation/Pleasure, another 28% stated Convention/Tradeshow as their primary purpose. Just 5.5% came to Louisiana with the primary purpose of shopping.



7. Did you shop any place in Louisiana other than New Orleans?

**Table 7: Shopping Outside the New Orleans Area**

Response	Percentage
Yes	74.9%
No	25.1%
Total	100%
Valid cases	345

- Almost three-quarters of the respondents shopped outside the New Orleans area.

7a. If yes, where?

**Table 7a: Shopping Locations Outside of the New Orleans Area**

Response	Percentage of Cases
Louisiana Responses	
Metairie*	31.8%
Baton Rouge (including the Mall of Louisiana)	26.7%
Gonzalez	18.7%
Kenner*	5.2%
Lake Charles	4.4%
Lafayette	2.6%
Covington*	.9%
Laplace*	.9%
Slidell*	2.3%
Outside Louisiana Responses	
Orlando	2.3%
Mississippi	6.5%
Houston	8.8%
Total**	111.2%
Valid cases	306

\*These are included in the New Orleans Area

\*\*Total greater than 100% due to multiple responses.

- Over a quarter (31.8%) of the respondents shopped in the Metairie area and another a quarter (26.7%) shopped in the Baton Rouge area.

8. If the purpose of your trip was not to shop, did you change plans and stay extra days in Louisiana to shop?

**Table 8: Changed Traveling Plans to Shop while in Louisiana**

<b>Response</b>	<b>Percentage</b>
Yes	6.8%
No	93.2%
<b>Total</b>	<b>100%</b>
<b>Valid cases</b>	<b>23</b>

- 6.8% of the respondents changed their plans in order to shop in the state of Louisiana.

- 8a. If yes, how many extra days?

**Table 8a: Extra Days Spent in Louisiana to Shop**

<b>Response</b>	<b>Percentage</b>
1 day	12.9%
2 days	41.0%
3 days	10.2%
4 days	2.1%
5 days	11.2%
6 days	10.2%
7 days	7.2%
8 days	5.1%
<b>Mean</b>	<b>1.27</b>
<b>Total</b>	<b>100%</b>
<b>Valid cases</b>	<b>23</b>

- Most (64.1%) extended their stay between 1 and 3 days. The average number of days visitors extended their trip was 1.27 days.

9. Where did you stay?

**Table 9: Type of Accommodation in Louisiana**

<b>Response</b>	<b>Percentage</b>
Hotel/Motel	58.8%
With Friends/Relative	24.3%
Timeshare/Condo	1.2%
Campground	0.5%
RV	0.1%
Bed and Breakfast	0.1%
Other	15.0%
<b>Total</b>	<b>100%</b>

- Over half (58.8%) of the respondents stayed in a hotel during their visit to Louisiana; another quarter of the respondents stayed with friends or relatives.

9a. If you stayed in a hotel or motel, how many rooms did you occupy?

**Table 9a: Number of Rooms Occupied**

<b>Response</b>	<b>Percentage</b>
1 room	82.1%
2 rooms	13.2%
3 rooms	0.9%
4+ rooms	3.8%
<b>Mean</b>	<b>1.43</b>
<b>Total</b>	<b>100%</b>
<b>Valid cases</b>	<b>134</b>

- Foreign visitors to Louisiana most often stayed in a single hotel room.

9b. If you stayed in a hotel or motel, how much was your nightly room rate?

**Table 9b: Nightly Room Rate**

<b>Response</b>	<b>Percentage</b>
Under \$100	35.0%
\$101-\$150	16.7%
\$151-200	29.3%
\$201-\$250	11.1%
\$250+	7.9%
Total	100%
<b>Mean</b>	<b>\$163</b>
Valid cases	123

- Almost half (46%) of visitors' nightly room rate was between \$101 and \$200. The average room rate of the respondents to Louisiana was \$163.

10. How much money do you personally expect to spend in *total* in Louisiana on this visit?

**Table 10: Average Expenditures**

<b>Response</b>	<b>Average Out-of-Town Expenditure</b>
Restaurant/Meals	\$397.44
Bars and Nightclub	\$183.30
Recreation/Entertainment	\$232.28
Shopping	\$1652.40
Local Transportation	\$172.35
Gambling	\$405.79
<b>Total</b>	<b>\$3037.79</b>

- The largest proportion of visitor expenditures, excluding lodging, was shopping, followed by meals. Not including lodging, out-of-town visitor parties spent an average of \$3,038 trip in Louisiana.

11. Where did you learn about LTFS?

**Table 11: Where Visitors Learned about LTFS**

<b>Response</b>	<b>Percentage</b>
In own country	23.3%
In the USA, but not in Louisiana	6.5%
In Louisiana	70.2%
Total	100%
Valid cases	343

- Almost three-quarters of the respondents heard about LTFS in Louisiana; another 23.3% learned about the program in their home country.

12. How did you hear about LTFS?

**Table 12: How Visitors Heard about LTFS**

<b>Response</b>	<b>Percentage</b>
In Louisiana shops	37.3%
Friends/Family	33.1%
Advertising in a brochure	6.9%
Travel agent	6.9%
Internet	3.6%
Other	12.2%
Valid cases	187

- The majority of the respondents heard about LTFS through shops in Louisiana (37.3%) and Friends/Family (33.1%).

13.

13a. How would you rate your visit to New Orleans?

**Table 13a: Satisfaction Level of Visitors**

<b>Response</b>	<b>Percentage</b>
Very Satisfied	70.0%
Satisfied	25.1%
Neutral	1.8%
Dissatisfied	1.3%
Strongly Dissatisfied	1.7%
Valid cases	338

- The vast majority of visitors (95.1%) to Louisiana were either satisfied or very satisfied with their visit.

13b. Was LTFS easy to use?

**Table 13b: LTFS Was Easy to Use**

<b>Response</b>	<b>Percentage</b>
Strongly agree	63.8%
Agree	25.5%
Neutral	6.9%
Disagree	1.7%
Strongly Disagree	2.1%
Valid cases	338

- According to the vast majority of visitors (89.3%) to Louisiana, it was easy to use LTFS.

13c. Did vendors volunteer information about LTFS?

**Table 13c: Vendors Volunteered Information about LTFS**

<b>Response</b>	<b>Percentage</b>
Strongly agree	34.9%
Agree	20.2%
Neutral	19.9%
Disagree	13.2%
Strongly Disagree	10.5%
N/A	1.1%
Valid cases	343

- Half of the visitors (55.1%) to Louisiana agreed they had received information about LTFS from the vendors.

13d. Will LTFS be a major reason for the visitors to return to Louisiana?

**Table 13d: LTFS will be a Major Reason to Return to Louisiana**

<b>Response</b>	<b>Percentage</b>
Strongly agree	34.2%
Agree	17.5%
Neutral	28.3%
Disagree	6.5%
Strongly Disagree	7.7%
N/A	5.8%
Valid cases	337

- Half of the visitors (51.7%) to Louisiana agreed that LTFS will be a major motive to return to Louisiana.

13e. Will you recommend LTFS to friends wanting to visit Louisiana?

**Table 13e: I Would Recommend LTFS to Friends Wanting to Visit Louisiana**

<b>Response</b>	<b>Percentage</b>
Strongly agree	68.9%
Agree	23.3%
Neutral	4.5%
Disagree	1.4%
Strongly Disagree	1.8%
N /A	.2%
Valid cases	338

- The majority of visitors (92.2%) to Louisiana agreed that they would recommend LTFS to their friends who want to visit Louisiana.

13f. Did the program influence the visitors to spend more money while shopping in Louisiana?

**Table 13f: LTFS Influenced Me to Spend More Money while Shopping in Louisiana**

<b>Response</b>	<b>Percentage</b>
Strongly agree	42.9%
Agree	23.5%
Neutral	21.9%
Disagree	3.8%
Strongly Disagree	5.4%
N/A	2.6%
Valid cases	346

- The bulk (66.4%) of visitors agreed that LTFS influenced them to spend more money during their shopping in Louisiana.



13g. I visited other state(s), but I shopped more in Louisiana because of LTFS.

**Table 13g: I Visited Other State(s), but I Shopped More in Louisiana Because of LTFS.**

<b>Response</b>	<b>Percentage</b>
Strongly agree	28.9%
Agree	14.8%
Neutral	19.4%
Disagree	3.9%
Strongly Disagree	8.8%
N/A	24.2%
Valid cases	331

- Almost half (43.7%) of the respondents agreed that LTFS influenced them to shop more in the state of Louisiana than in other states. Respondents may have misinterpreted this question to include layovers in airports and other states.

14. If LTFS caused you to buy more, how much more money do you estimate you spent?

**Table 14: If LTFS Caused You to Buy More, How Much More Money Do You Estimate You Spent?**

<b>Response</b>	<b>Percentage</b>
Under \$200	28.8%
\$201 - \$500	32.4%
\$501 - \$1,000	18.4%
\$1,001 - \$1,500	3.7%
\$1,500 and above	16.7%
Valid cases	159

- 38.8% of the respondents who noted that LFTS influenced them to shop more reported spending over \$500.00 extra.

15. Do you work on a cruise ship?

**Table 15: Cruise Ship Employment**

<b>Response</b>	<b>Percentage</b>
Yes	15.3%
No	84.7%
Total	100%
Valid cases	328

- 15.3% of the respondents work on a cruise ship.

## 16. Gender of Respondents

**Table 16: Gender of Respondents**

<b>Response</b>	<b>Percentage</b>
Male	51.4%
Female	48.6%
Total	100%
Valid cases	329

- There was a balanced distribution of female and male respondents.

## 17. Age of Respondents

**Table 17: Age of Respondents**

<b>Response</b>	<b>Percentage</b>
Younger than 25 years	4.2%
25 - 35 years old	36.7%
36 - 49 years old	38.1%
50 - 64 years old	18.9%
65 years and older	2.1%
Valid cases	322

- The highest percentage (74.8%) of the respondents was between 25 and 49 years old. Another 21.0 % of the respondents were over 50.

## *Economic Impact of LTFS*

### Introduction

The purpose of this section of the report is to estimate the total economic impact of LTFS on the Louisiana economy. The total economic impact is based on the spending in Louisiana by those who came to the area for shopping.

### Direct and Indirect Spending

The number of transactions in 2007, according LTFS, was 18,585. According to this survey, 5.6% of those respondents' primary purpose to visit the state of Louisiana was to shop. Another 6.3% indicated that they extended their stay to shop and take advantage of LTFS. Finally, 88% were influenced to shop by LTFS to spend more money on shopping.

To determine the total impact of those who came for the primary purpose of shopping, the percentage of the respondents (5.6%) is multiplied by the total number of 2007 transactions. Because each transaction represents the spending of a visitor party, the number of transactions is multiplied by the average number of people per party (2.03) who came for the primary purpose of shopping.  
[See Table 1a]

The impact of those who extended their stay for the purpose of shopping is calculated in a similar way. However, the primary spending for this group is only calculated for the days their trip in Louisiana was extended. On average their trip was extended by 1.27 days, and their total trip in Louisiana was 16.28 days. As a result their total spending for all categories except shopping in Louisiana was multiplied by 8% to determine their spending. All of the shopping for these individuals was included.  
[See Table 1b]

The final group did not come for the primary purpose of shopping and they did not extend their stay to shop in Louisiana. They did, however, respond that LTFS influenced them to spend more money. In particular, this group spent an average of \$1,020 more than they had planned to spend. This group comprised 88.1% of the total transactions. Thus, the total amount of new spending attributable to those who spent extra on shopping but did not extend their stay to do so is \$16,693,321.

Table 1a presents the spending of individual visitors who came for the primary purpose of shopping.

**Table 1a: Estimated Individual Trip Expenditures of International Visitors Who Came for the Primary Purpose of Shopping**

<b>Response</b>	<b>Individual Spending for Trip</b>
Meals	\$436
Bars and Nightclubs	\$183
Entertainment	\$201
Shopping	\$6,121
Transportation	\$280
Gambling	\$0
Lodging	\$1,355
<b>Total</b>	<b>\$8,577</b>

**Table 1b: Estimated Individual Expenditures of International Visitors Who Extended Their Stay to Shop**

<b>Response</b>	<b>Individual Spending</b>	
	<b>Per Trip</b>	<b>For additional days to shop</b>
Meals	\$536	\$42
Bars and Nightclubs	\$518	\$40
Entertainment	\$95	\$7
Shopping	\$3,042	\$3,042
Transportation	\$51	\$4
Gambling	\$70	\$5
Lodging	\$1,257	\$98
<b>Total</b>	<b>\$5,569</b>	<b>\$3,238</b>

Note: Totals may not add due to rounding.

Based on individual expenditures shown in Table 1a and Table 1b, estimation can be made of the total direct spending due to visitors whose primary purpose was to shop or extended their stay in Louisiana to shop.

Total direct spending for visitors who came for the primary purpose of shopping is the product of the average spending in Table 1a and the total number of persons in this category. Direct spending for visitors who extended their stay to shop in Louisiana is the product of the spending from the additional days in Louisiana, shown in Table 1b, and the number of people in this category.

To obtain total new spending, those who said they spent more because of LTFS, but did not stay longer to do so must be added to the primary purpose and the extended stay

calculations to get total direct expenditures attributable to LTFS. The total direct spending of all three groups of international visitors was \$32.3 million (see Table2).

Secondary spending, or the ripple effect, is based on the direct spending. For every new dollar of direct spending, additional dollars of secondary spending are generated in the economy. Total direct and secondary expenditures in the area economy due to these visitors are shown in Table 2.

**Table 2: Total Economic Impact of LTFS**

<b>Response</b>	<b>Direct Visitor Expenditures</b>	<b>Secondary Visitor Expenditures</b>	<b>Total Visitor Expenditures</b>
Meals	\$1,021,754	\$1,034,833	\$2,056,587
Bars and Nightclubs	\$484,297	\$490,496	\$974,793
Entertainment	\$442,983	\$410,513	\$853,496
Shopping	\$26,626,338	\$7,267,393	\$33,893,730
Transportation	\$600,827	\$795,970	\$1,396,797
Gambling	\$13,107	\$12,146	\$25,253
Lodging	\$3,097,685	\$2,812,698	\$5,910,383
<b>Total</b>	<b>\$32,286,991</b>	<b>\$12,824,049</b>	<b>\$45,111,040</b>

Note: Totals may not add due to rounding

The direct or primary spending attributed to LTFS is \$32.3 million. In addition to the primary spending, the out-of-town visitors generated \$12.8 million in secondary spending. Combining direct and secondary produces a total spending of \$45.1 million by the out-of-town visitors who came to Louisiana to shop, who extend their stay in Louisiana to shop, and who spent more (but did not extend their stay) because of LTFS. Therefore, the total economic impact produced by LTFS in 2007 was \$45.1 million.

## State Tax Impact

When a purpose and/or an incentive such as LTFS brings people and money into the area, tax revenues are generated for the state government. That revenue is both direct and indirect. Direct revenues are those tax revenues that are paid directly by the visitors. Examples of this are the hotel/motel taxes that the visitors pay on their hotel rooms and the state sales taxes that they pay on their retail purchases, including food and drinks.

Indirect taxes are the taxes paid on the income generated by the direct and secondary spending. For example, a hotel worker who earns a wage buys groceries, clothing, etc. On that income, the recipient pays state income taxes; in addition, the taxpayer buys goods and services and pays the taxes that apply to those goods and services. The retail sales tax applies to the purchase of some of those goods and services. Other goods and services, however, are not taxable under the retail sales tax, but are taxable under various other taxes. Examples of these are the gasoline tax, the insurance premium tax, and the beer tax. These are referred to as excise taxes. The assumption used to estimate the revenue from these taxes is that the recipient of newly created income is no different from the average Louisiana consumer. Therefore the proportion of secondary income that is paid in these various taxes is equal to average values for the state as a whole.

In total, the state of Louisiana received almost \$1.4 million in tax revenue from the economic activity produced by LTFS. Table 3 provides the details that comprise this tax figure.

**Table 3: State Tax Revenue Due to LTFS**

	<b>Total Revenue</b>
Sales Taxes	\$835,249
Hotel Taxes	\$123,907
Gambling Taxes	\$3,277
Excise Taxes	\$189,569
Income Taxes	\$234,763
<b>Total State Taxes</b>	<b>\$1,386,765</b>

Note: Details may not add to totals due to rounding.

## Economic Impact Summary of LTFS

LTFS processed 18,585 transactions in 2007. The program generated a total economic impact of \$45.1 million. This includes \$32.3 million in direct spending and \$12.8 million in secondary spending. In addition, the program generated almost \$1.4 million of state tax revenue. Clearly, LTFS is a successful program for the state of Louisiana.

# Appendix A



### What is your home country?

	Valid Percent
Argentina	2.0
Aruba	.7
Australia	.3
Austria	.7
Bahamas	.3
Belgium	1.0
Belize	.7
Brazil	5.3
Canada	5.4
Chile	1.3
China	.3
Columbia	3.0
Costa Rica	4.7
Cyprus	.7
Denmark	.7
Dominican Republic	.7
Ecuador	2.3
Egypt	.7
El Salvador	1.3
France	4.3
Germany	3.0
Greece	.3
Guatemala	1.7
Haiti	.3
Honduras	4.1
India	2.9
Ireland	.3
Israel	.3
Italy	3.1
Jamaica	1.0
Japan	.3
Korea	.7
Lithuania	.3
Malaysia	.3
Mexico	8.8
Moldova	.3
Morocco	.3
Netherlands	1.3
New Zealand	.3
Nicaragua	1.0
Nigeria	.3
Norway	.3
Other	1.7
Peru	2.0
Philippines	8.5
Poland	1.3

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Romania	.3
South Africa	.7
Spain	3.7
Switzerland	.3
Turkey	2.0
UK	6.5
Ukraine	.7
Uruguay	.3
Venezuela	2.7
Vietnam	1.0

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