

**Mercer Human Resource Consulting  
Cost of Living Survey - Worldwide Rankings 2006**

Rankings		City	Country	COL Index	
March 2006	March 2005			March 2006	March 2005
1	4	MOSCOW	Russia	123.9	119
2	5	SEOUL	South Korea	121.7	115.4
3	1	TOKYO	Japan	119.1	134.7
4	9	HONG KONG	Hong Kong	116.3	109.5
5	3	LONDON	United Kingdom	110.6	120.3
6	2	OSAKA	Japan	108.3	121.8
7	6	GENEVA	Switzerland	103	113.5
8	8	COPENHAGEN	Denmark	101.1	110
9	7	ZURICH	Switzerland	100.8	112.1
10	10	OSLO	Norway	100	105.3
10	13	NEW YORK CITY	United States	100	100
12	15	ST.PETERSBURG	Russia	99.7	99.5
13	11	MILAN	Italy	96.9	104.9
14	19	BEIJING	China	94.9	95.6
15	22	ISTANBUL	Turkey	93.1	93.8
15	12	PARIS	France	93.1	102.2
17	34	SINGAPORE	Singapore	92	88
18	13	DUBLIN	Ireland	91.8	100
19	20	SYDNEY	Australia	91.3	95.2
20	30	SHANGHAI	China	91.2	90.4
21	17	ROME	Italy	89.8	97.3
21	54	KIEV	Ukraine	89.8	84.5
21	16	VIENNA	Austria	89.8	97.8
24	39	TEL AVIV	Israel	89.7	87.6
25	20	HELSINKI	Finland	87.8	95.2
25	73	DUBAI	United Arab Emirates	87.8	77.8
27	22	DOUALA	Cameroon	87.6	93.8
28	29	TAIPEI	Taiwan	86.8	90.6
29	44	LOS ANGELES	United States	86.7	86.7
30	64	ABU DHABI	United Arab Emirates	86	81
31	96	LAGOS	Nigeria	85.5	72.8
32	52	BEIRUT	Lebanon	85.4	84.6
32	50	HANOI	Vietnam	85.4	84.9
34	119	SAO PAULO	Brazil	85	66.6
34	50	SAN FRANCISCO	United States	85	84.9
36	18	STOCKHOLM	Sweden	84.8	96.8
37	56	HO CHI MINH CITY	Vietnam	84.2	83.8

<b>38</b>	52	CHICAGO	United States	<b>84.1</b>	84.6
<b>39</b>	57	MIAMI	United States	<b>83.9</b>	83.3
<b>40</b>	124	RIO DE JANEIRO	Brazil	<b>83.5</b>	65.4
<b>41</b>	123	LUSAKA	Zambia	<b>83.4</b>	65.6
<b>41</b>	24	AMSTERDAM	Netherlands	<b>83.4</b>	93.3
<b>43</b>	45	WHITE PLAINS	United States	<b>83.2</b>	86.6
<b>44</b>	63	SHENZHEN	China	<b>82.9</b>	81.3
<b>45</b>	26	ABIDJAN	Cote d'Ivoire	<b>82.8</b>	93
<b>45</b>	36	DAKAR	Senegal	<b>82.8</b>	87.9
<b>47</b>	82	TORONTO	Canada	<b>82.6</b>	76.2
<b>48</b>	71	JAKARTA	Indonesia	<b>82.4</b>	78.9
<b>48</b>	31	BRATISLAVA	Slovak Republic	<b>82.4</b>	89.9
<b>50</b>	28	PRAGUE	Czech Republic	<b>82.1</b>	90.8

Exchange rates used in attached table of cost comparisons:

1 GBP = 1.75 USD

1 GBP = 1.46 EUR