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Study: N.C. among pro-business states

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North Carolina is the fourth-most business-friendly state in the country, according to a new study.

Virginia took the top spot in the study, conducted by Illinois-based Pollina Corporate Real Estate Inc., a site-relocation company.

The results were based on 28 measurements including taxes, human resources, right-to-work legislation, energy costs and jobs lost or gained.

South Carolina ranked second, Florida third and Utah fifth.

The study lists only the top 10 states.

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