

JAPANESE COST OF LIVING INDEX COMPARISON

March 2010

		ベース都市:東京(TOKYO)	ホスト都市:広州
調査時期		2010年3月	2010年3月
為替レート	対USDレート	USD 1 = JPY 90.162775	USD 1 = CNY 6.829355
	クロスレート	JPY 1 = CNY 0.075745	CNY 1 = JPY 13.202239
インフレ率	09/9 - 10/3	-0.25%	0.50%
	09/3 - 10/3	-0.75%	1.51%

項目	ベース都市	平均	Efficient	Convenience
		対平均		
1) 日用食料品	100	82	82	108
2) アルコール飲料・タバコ	100	103	103	117
3) 日用家庭用品	100	96	96	104
4) 洗面用品・化粧品・薬	100	122	122	137
5) 衣類・靴	100	132	132	132
6) 家事手伝い・クリーニング	100	48	48	58
7) 電話・水道・電気・ガス	100	140	140	161
8) 外食	100	111	124	149
9) 自動車・公共交通機関	100	133	144	150
10) スポーツ・余暇・娯楽	100	116	117	119
総合指数	100	112	115	128
A) 自動車費用を除いた指数	100	107	109	123
B) 家事手伝い価格を除いた指数	100	114	117	130
C) 医療費を除いた指数	100	110	113	126
D) 電化製品価格を除いた指数	100	111	114	127
E) 自動車費用と医療費を除いた指数	100	105	106	121
F) 自動車費用、家事手伝い価格、医療費を除いた指数	100	107	108	123
G) 自動車費用、医療費、電化製品価格を除いた指数	100	104	105	119
H) 自動車費用、家事手伝い、医療費、電化製品価格を除いた指数	100	106	108	122

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5) 衣類・靴	100	132	132	132
6) 家事手伝い・クリーニング	100	54	54	64
7) 電話・水道・電気・ガス	100	140	140	161
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Expatriate Accommodation Costs - Monthly Rent

March, 2010

USD 1 = CNY 6.829355

Typical price of accommodation	Table 1		Table 2		Table 3	
	CNY	USD	CNY	USD	CNY	USD
Houses						
Furnished						
3 bedrooms, 200 sqm	33,000.00	4,832.08	40,000.00	5,857.07	50,000.00	7,321.34
Unfurnished						
3 bedrooms, 200 sqm	33,000.00	4,832.08	40,000.00	5,857.07	50,000.00	7,321.34
4 bedrooms, 250 sqm	38,000.00	5,564.22	45,000.00	6,589.20	60,000.00	8,785.60
4 or more bedrooms, over 250 sqm	50,000.00	7,321.34	58,000.00	8,492.75	65,000.00	9,517.74
Name of areas for houses	<i>Eastern Villa District (Phoenix City, Phoenix island)</i>		<i>Hai Zhu District, Southern Villa District</i>		<i>Tian He District, Central Villa District (Harbor View Palace, New World Riverside Villa, Zhujiang Villa)</i>	
Apartments						
Furnished						
1 bedroom, 50-70 sqm	9,000.00	1,317.84	14,000.00	2,049.97	20,000.00	2,928.53
1 bedroom with services, 50-70 sqm	15,500.00	2,269.61	18,000.00	2,635.68	25,000.00	3,660.67
2 bedrooms, 80-120 sqm	11,000.00	1,610.69	17,000.00	2,489.25	22,000.00	3,221.39
3 bedrooms, 120-160 sqm	20,000.00	2,928.53	25,000.00	3,660.67	32,000.00	4,685.65
Unfurnished						
1 bedroom, 50-70 sqm	9,000.00	1,317.84	14,000.00	2,049.97	20,000.00	2,928.53
2 bedrooms, 80-120 sqm	11,000.00	1,610.69	17,000.00	2,489.25	22,000.00	3,221.39
3 bedrooms, 120-160 sqm	20,000.00	2,928.53	25,000.00	3,660.67	32,000.00	4,685.65
4 bedrooms, 160-200 sqm	23,000.00	3,367.81	28,000.00	4,099.95	34,000.00	4,978.51
4 or more bedrooms, over 200 sqm	25,000.00	3,660.67	31,000.00	4,539.23	38,000.00	5,564.22
Name of areas for apartments	<i>Hai Zhu District, Zhong Hai Garden</i>		<i>Tian He District, Greenery Garden</i>		<i>Tian He District, CITIC Plaza Service Apartment</i>	

Table 1: *Good level of accommodation in areas popular with both locals and some international assignees*Table 2: *Excellent level of accommodation in areas preferred by international assignees*Table 3: *Superior level of accommodation in exclusive areas*

Trend

Rents have been slightly increasing over the past months as demand is picking up. There is a good choice of accommodation, mostly furnished one. Price of furnished or unfurnished accommodation is similar.

Comments

The American International School of Guangzhou, the Japanese Kindergarten and the French School are located in Central Villa District.

Charges

Garage is not included in above rents. Monthly charge for garage averages CNY 400 to 1000 per month. Utility (electricity, heating, and water) costs are not included in rents. Management fees vary from CNY 5 to 10 per sqm per month.

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Standard Lease Terms

Usually the deposit is equal to two months rental, and should be paid before you actually move into the property. Typical leases are from 1 to 3 years. The best solution is a one year contract, as you can renegotiate the price down when extending the lease term.

Local Contacts

Joanna Real Estate, Guangzhou Office, Dongsham Plaza, Tel: +86 20 2237 1228, joanna@joannarealestate.com.cn ; Coco Zhang, Guangzhou RealEstate, coco@guangzhou-realestate.com.

Sample

Expatriate Education Costs

March, 2010

USD 1 = CNY 6.829355

International School	Kindergarten		Primary		Secondary	
	CNY	USD	CNY	USD	CNY	USD
Annual tuition	87,500.00	12,812.34	95,600.00	13,998.39	126,500.00	18,522.98
Entrance fee	N.A.		N.A.		N.A.	
Non-refundable fees	N.A.		N.A.		N.A.	
Refundable fees	1,000.00	146.43	1,000.00	146.43	1,000.00	146.43

Utahloy International School Guangzhou, 800 Sha Tai Bei Road, Bai Yun District, 510515 Guangzhou, PR China. Tel: +86 (20) 8720 2019/0517
Fax: +86 (20) 8704 4296, E-mail: uis@utahloy.com or lesterwaud@utahloy.com; Website: www.utahloy.com/gz/

Students living within the city limits have their bus costs included in the fees. Students outside the city pay an additional 7000 RMB. There is no dress code policy. A canteen is available for children that wish to eat at school. Lunches can be prepaid - 30 RMB per day. The school offers a range of after school activities. There are several playgrounds available as well as sports fields. Other facilities include computer labs and assembly hall. Certain documents are required as part of the admissions process. An English entry exam is also required. School hours: 8H40 to 15H15.

American School	Kindergarten		Primary		Secondary	
	USD	USD	USD	USD	USD	USD
Annual tuition	11,300.00	11,300.00	11,300.00	11,300.00	15,400.00	15,400.00
Entrance fee	300.00	300.00	300.00	300.00	300.00	300.00
Non-refundable fees	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
Refundable fees	N.A.		N.A.		N.A.	

American International School of Guangzhou, 3 Yan Yu Street, South Ersha Island - Dongshan District, Guangzhou. Tel: +86-20-8735 3392, 8735 3393; Fax: +86-20-8735 3339; E-mail: info@aisgz.edu.cn; Website: www.aisgz.edu.cn

School buses bring children from various points in Guangzhou, which are provided by a private company. There is no uniform policy. A regular lunch is provided. School offers extra curricular activities. Playgrounds and a soccer field are provided. The school is large with excellent facilities. Certain documents have to be provided as application requirements. An interview and an examination are also part of the admission process. School hours: 8H15 to 15H15.

French School	Kindergarten		Primary		Secondary	
	EUR	USD	EUR	USD	EUR	USD
Annual tuition	5,450.00	7,456.31	6,200.00	8,482.40	9,180.00	12,559.43
Entrance fee	150.00	205.22	150.00	205.22	150.00	205.22
Non-refundable fees	N.A.		N.A.		N.A.	
Refundable fees	N.A.		N.A.		N.A.	

Ecole Française de Canton (EFC); Ersha Island Gold Arch Riverdale - Villa 2801 - 510105 Guangzhou - China; Tel/Fax: +86-20-87 35 24 95;
Email: efc_chine@yahoo.fr; Website: www.efcanton.com

There is no school bus service this year. There is no uniform policy. A cafeteria is available. After school activities are provided on each Wednesday afternoon. Mostly sports. Playground is available. Certain documents have to be provided as admission requirements. School hours: Mon /Tue/Thu/Fri/ 9H00 to 16H00 Wed 9H00 to 12H00.

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Japanese School	Kindergarten		Primary		Secondary	
	CNY	USD	CNY	USD	CNY	USD
Annual tuition	N.A.		30,000.00	4,392.80	30,000.00	4,392.80
Entrance fee	N.A.		7,000.00	1,024.99	7,000.00	1,024.99
Non-refundable fees	N.A.		N.A.		N.A.	
Refundable fees	N.A.		N.A.		N.A.	

Japanese School of Guangzhou; Address: 10, Feng Xing Road, City of Science, Guangzhou Hi-Tech Development Zone, Guangdong Province, People's Republic of China; Tel: +86 20 6139 7025; Fax: +86 20 6139 7027; Website: <http://www.jsjcn.com>; Email: jsgjsg@jsjcn.com

The school provides bus services at CNY 10,450. A canteen is not available. The school provides a wide range of activities. A playground is available for students during break time. A student registration certificate and an application form are required for admission. School Hours: Monday to Friday - 8.10 to 15:55.

Sample

Business Travel Expenses March, 2010

USD 1 = CNY 6.829355

Travel Expenses	Low		Medium		High	
	CNY	USD	CNY	USD	CNY	USD
Hotels						
Business hotel, single room	700.00	102.50	925.00	135.44	1,759.50	257.64
Business hotel, continental breakfast	83.00	12.15	116.15	17.01	165.00	24.16
Taxis						
Initial meter charge	8.00	1.17	8.00	1.17	8.00	1.17
Rate per kilometer	2.60	0.38	2.60	0.38	2.60	0.38
Taxi, ride from airport to city	160.00	23.43	160.00	23.43	160.00	23.43
Aeroplane ticket						
Full fare/Week-end eco aeroplane ticket	2,490.00	364.60	3,172.50	464.54	3,855.00	564.47
Meals						
Fast food menu	22.00	3.22	23.50	3.44	24.00	3.51
Pizza meal	120.00	17.57	150.00	21.96	187.50	27.46
Lunch at comfortable restaurant	250.00	36.61	350.00	51.25	410.00	60.03
Elegant 3 course dinner	625.00	91.52	850.00	124.46	1,050.00	153.75
Other						
1 cup of coffee, including service	30.00	4.39	48.00	7.03	55.20	8.08
1 drink, including service	62.00	9.08	70.00	10.25	95.70	14.01
1 issue of local daily newspaper		N.A.		N.A.		N.A.
International daily newspaper	25.00	3.66	35.00	5.12	42.00	6.15
International weekly magazine	46.00	6.74	63.00	9.22	88.00	12.89
Daily Rate for One Person						
Excluding hotel	487.00	71.31	653.00	95.62	790.40	115.74
Including hotel	1,270.00	185.96	1,694.15	248.07	2,714.90	397.53

The daily rate includes a single hotel room for one night, breakfast, lunch, dinner, coffee, drink and International daily newspaper for one person. Business entertainment & transportation are not included. These standard average prices may vary according to season, location, view or other factors.

Japanese Cost of Living Price Report March, 2010

USD 1 = CNY 6.829355

	Low		Medium		High	
	CNY	USD	CNY	USD	CNY	USD
1) Food at Home						
Milk and Dairy Products						
Milk, pasteurized whole milk (1lt)	9.80	1.43	15.90	2.33	21.90	3.21
Butter, table quality (500 gr)	56.83	8.32	63.88	9.35	71.50	10.47
Yoghurt, natural or plain (180 gr)	3.00	0.44	3.96	0.58	4.56	0.67
Cheese, French Camembert (500 gr)	112.00	16.40	136.00	19.91	149.50	21.89
Eggs, large, grade A (12)	14.50	2.12	20.00	2.93	23.40	3.43
Miso (1000 gr)	66.00	9.66	70.40	10.31	133.60	19.56
Tofu (65 gr)	0.68	0.10	0.78	0.11	1.21	0.18
Bread products						
Bread, white sliced toast (1kg)	15.71	2.30	19.43	2.85	25.43	3.72
Rice, Pasta & Staples						
Japanese short grain rice (1000 gr)	15.60	2.28	20.00	2.93	112.50	16.47
Hoshiudon (200 gr)	13.80	2.02	15.80	2.31	44.00	6.44
Instant noodles (100 gr)	4.50	0.66	13.60	1.99	17.80	2.61
Spaghetti (1kg)	27.00	3.95	35.00	5.12	37.60	5.51
Sugar, granulated white (1kg)	13.00	1.90	13.66	2.00	18.17	2.66
Flour, for baking, white (1kg)	7.92	1.16	10.53	1.54	14.67	2.15
Coffee, Tea, Beverages						
Instant coffee (125 gr)	44.25	6.48	47.50	6.96	51.00	7.47
Ground coffee (500 gr)	112.00	16.40	151.00	22.11	172.25	25.22
Green tea (100 gr)	70.00	10.25	100.00	14.64	110.00	16.11
Tea in bags (25)	9.45	1.38	11.90	1.74	12.25	1.79
Coca Cola (1lt)	3.28	0.48	3.60	0.53	4.00	0.59
Mineral water, non-sparkling (1lt)	13.00	1.90	16.00	2.34	16.67	2.44
Mineral water, sparkling (1lt)	28.67	4.20	33.33	4.88	35.73	5.23
Orange juice (1lt)	11.90	1.74	12.80	1.87	19.00	2.78
Oil & Fats						
Margarine (500 gr)	24.60	3.60	45.83	6.71	47.30	6.93
Olive oil (1lt)	88.90	13.02	122.67	17.96	136.00	19.91
Corn oil, for frying (1lt)	14.40	2.11	18.58	2.72	18.96	2.78
Fresh Fruits & Vegetables						
Potatoes (1kg)	4.56	0.67	7.80	1.14	10.80	1.58
Onions (1kg)	5.78	0.85	8.80	1.29	10.90	1.60
Garlic Heads (150gr)	1.74	0.25	1.85	0.27	2.85	0.42
Tomatoes (1kg)	6.90	1.01	11.80	1.73	19.60	2.87
Lettuce (1kg)	21.80	3.19	26.40	3.87	30.60	4.48
Oranges (1kg)	13.80	2.02	22.00	3.22	34.00	4.98
Apples (1kg)	16.40	2.40	21.80	3.19	28.60	4.19
Bananas (1kg)	7.00	1.02	13.90	2.04	21.60	3.16
Canned Products						
Peas (250 gr)	7.41	1.09	8.71	1.28	9.42	1.38
Tomatoes, whole peeled (250 gr)		N.A.		N.A.		N.A.
Peaches, in halves (510 gr)	10.10	1.48	14.02	2.05	18.50	2.71

	Low		Medium		High	
	CNY	USD	CNY	USD	CNY	USD
Pineapple, sliced (510 gr)	9.14	1.34	12.47	1.83	18.16	2.66
Meat & Poultry						
Beef, filet mignon, chateaubriand (1kg)	300.00	43.93	335.00	49.05	476.00	69.70
Beef, for roastbeef (1kg)	145.00	21.23	180.00	26.36	290.00	42.46
Beef, lean ground for hamburgers (1kg)	77.60	11.36	86.20	12.62	130.00	19.04
Pork, chops (1kg)	34.50	5.05	53.60	7.85	65.60	9.61
Pork, loin for roasting (1kg)	41.00	6.00	53.80	7.88	72.00	10.54
Ham, sliced cooked for sandwiches (1kg)	86.00	12.59	147.50	21.60	168.00	24.60
Bacon strips (1kg)	103.60	15.17	142.00	20.79	180.00	26.36
Sausages, wiener or frankfurter (1kg)	59.00	8.64	82.50	12.08	119.00	17.42
Chicken, whole ready for roasting (1kg)	19.90	2.91	35.20	5.15	50.00	7.32
Fish						
Fish, fresh filet or sole filet (1kg)	162.00	23.72	316.00	46.27	323.00	47.30
Fish, fresh salmon, fresh cod (1kg)	148.00	21.67	216.00	31.63	336.00	49.20
Cuttlefish (100 gr)	7.36	1.08	15.00	2.20	16.90	2.47
Tuna Fish (200 gr)	18.49	2.71	19.46	2.85	22.37	3.28
Frozen prepared fish sticks (1kg)	98.00	14.35	102.80	15.05	119.60	17.51
Shrimp prawns, medium unpeeled (1kg)	93.60	13.71	118.00	17.28	176.24	25.81
Other Food Items						
Peanuts, without shells (150 gr)	6.21	0.91	7.67	1.12	21.81	3.19
Hoshinori (10 sheets)	19.08	2.79	19.08	2.79	19.08	2.79
Potato chips, natural flavor (150 gr)	19.69	2.88	19.85	2.91	30.62	4.48
Fine table salt (500gr)	1.55	0.23	2.38	0.35	3.80	0.56
Black pepper whole or ground (50 gr)	10.00	1.46	12.50	1.83	18.67	2.73
Ice cream, vanilla (1lt)	24.33	3.56	47.09	6.90	150.54	22.04
Biscuits, butter biscuits (200 gr)	16.80	2.46	25.60	3.75	29.96	4.39
Marmalade, Jam, strawberry (370gr)	13.76	2.01	22.34	3.27	40.92	5.99
Milk chocolate bar (100 gr)	9.88	1.45	15.81	2.32	18.60	2.72
Box of chocolates, After Eight (250gr)	84.50	12.37	115.28	16.88	116.94	17.12
Senbei (100 gr)	12.50	1.83	19.00	2.78	23.50	3.44
Ketchup (340 gr)	6.00	0.88	7.82	1.15	9.50	1.39
Soya sauce (0.25 lt)	7.30	1.07	8.40	1.23	14.20	2.08
Instant soup, box of 4 individual (75 gr)	5.90	0.86	6.21	0.91	6.43	0.94
Frozen Pizza, cheese & tomato (320 gr)	38.40	5.62	38.77	5.68	50.11	7.34
Mentsuyu (200 gr)	15.62	2.29	17.92	2.62	24.73	3.62
Vinegar (0.3 lt)	26.25	3.84	27.33	4.00	28.20	4.13
Baby food, fruit based (130 gr)	6.33	0.93	8.74	1.28	9.36	1.37
Baby food, meat & vegetables (130 gr)	8.80	1.29	10.70	1.57	14.15	2.07
2) Alcohol & Tobacco						
Beer						
Beer, good local brand (0.33 lt)	3.60	0.53	4.18	0.61	4.20	0.61
Beer, imported type (0.33 lt)	6.50	0.95	7.80	1.14	9.50	1.39
Wine						
Sake (1lt)	133.33	19.52	184.03	26.95	205.56	30.10
Wine, finer estate bottled (0.75 lt)	245.00	35.87	320.00	46.86	369.00	54.03
Champagne French non-vintage (0.75 lt)	398.00	58.28	515.00	75.41	588.00	86.10
Liquors						
English Scotch Whisky (0.75 lt)	171.43	25.10	180.00	26.36	233.57	34.20
Gin, English imported (0.75 lt)	83.57	12.24	133.93	19.61	137.14	20.08
Cognac, French VSOP (0.75 lt)	385.71	56.48	416.79	61.03	469.29	68.72

GUANGZHOU

	Low		Medium		High	
	CNY	USD	CNY	USD	CNY	USD
Cigarettes & Tobacco						
Cigarettes (pack of 20 cigarettes)	16.00	2.34	20.00	2.93	22.00	3.22
3) Domestic Supplies						
Detergents & Cleaning Products						
Laundry detergent normal (2.5 kg)	25.56	3.74	31.25	4.58	37.00	5.42
Dishwashing machine detergent (1kg)	74.00	10.84	78.00	11.42	84.90	12.43
Dishwashing liquid detergent (500 ml)	12.50	1.83	14.25	2.09	17.90	2.62
Furniture polish (330 gr)	38.90	5.70	46.33	6.78	48.33	7.08
Household cleaning product (850 gr)	21.38	3.13	33.09	4.85	45.16	6.61
Insect killer (330 gr)	13.32	1.95	16.47	2.41	17.63	2.58
Household Supplies						
Light bulbs (2 bulbs, 60 watt)	5.80	0.85	6.80	1.00	9.20	1.35
Frying pan, with teflon coating (25 cm)	190.38	27.88	239.29	35.04	344.23	50.40
Two batteries, AA size	4.97	0.73	5.90	0.86	6.80	1.00
Electric toaster (2 slices)	258.00	37.78	288.00	42.17	429.00	62.82
Electric steam iron	390.00	57.11	559.00	81.85	758.00	110.99
Electric Hairdryer, standard model 1600	198.00	28.99	218.00	31.92	279.00	40.85
Electric Shaver	738.00	108.06	899.00	131.64	1,290.00	188.89
Clothes washing machine, 5kg capacity	3,589.00	525.53	4,650.00	680.88	5,290.00	774.60
Tumble dryer, 5kg capacity	4,890.00	716.03	5,980.00	875.63	7,690.00	1,126.02
Dishwasher, 12 servings capacity	5,890.00	862.45	7,800.00	1,142.13	9,990.00	1,462.80
Microwave, 800/900 watt model	878.00	128.56	998.00	146.13	1,550.00	226.96
Vacuum cleaner, 1600/1800 watt model	780.00	114.21	960.00	140.57	1,290.00	188.89
Refrigerator 220/270 lt + Freezer 50/80 lt	4,290.00	628.17	5,128.00	750.88	6,790.00	994.24
4) Personal Care & Cosmetics						
Toiletries						
Tampon (box of 40 / regular)	37.00	5.42	49.75	7.28	74.80	10.95
Toilet tissue (2 rolls)	4.46	0.65	5.00	0.73	5.78	0.85
Soap, 1 bath size (150 gr)	5.88	0.86	6.27	0.92	8.25	1.21
Shower gel (250 ml)	13.62	1.99	18.23	2.67	19.75	2.89
Hair shampoo 2 in 1 (200 ml)	19.00	2.78	20.80	3.05	22.75	3.33
Disposable diapers (box of 52)	96.60	14.14	108.64	15.91	123.00	18.01
Toothpaste, with flouride (120 gr)	7.63	1.12	10.00	1.46	11.50	1.68
Deodorant, roll-on (50 ml)	36.88	5.40	40.50	5.93	59.00	8.64
Razor blades (5 blades)	75.00	10.98	78.75	11.53	80.00	11.71
Facial tissue (box of 100)	3.50	0.51	4.80	0.70	5.00	0.73
Home Pharmacy						
Aspirin, non-effervescent (100 tablets)	175.00	25.62	189.00	27.67	228.00	33.39
Cotton sterilized swab, box of 200	7.10	1.04	11.20	1.64	12.80	1.87
Private doctor, general/specialist practitioner	800.00	117.14	825.00	120.80	850.00	124.46
Box of 20 band-aids	13.60	1.99	15.00	2.20	17.60	2.58
Antiseptic spray, disinfectant (20 ml)	9.33	1.37	10.10	1.48	12.50	1.83
Coughing & throat relief, box of 20	23.50	3.44	25.00	3.66	28.00	4.10
Cosmetics						
Lipstick, deluxe brand	230.00	33.68	265.00	38.80	285.00	41.73
Moisturizing cream, deluxe brand	720.00	105.43	785.00	114.94	866.00	126.81
Hand cream (120 gr)	30.40	4.45	36.80	5.39	42.00	6.15
Suntan lotion, factor 6-8 (200 ml)	157.33	23.04	198.67	29.09	224.00	32.80
Eau de Toilette, Chanel N°5 (50 ml)	690.00	101.03	750.00	109.82	815.00	119.34

	Low		Medium		High	
	CNY	USD	CNY	USD	CNY	USD
Beauty Saloon, Hairdresser						
Men's shampoo & haircut	120.00	17.57	188.00	27.53	238.00	34.85
Women's shampoo, haircut & brushing	230.00	33.68	300.00	43.93	350.00	51.25
5) Clothing & Footwear						
Adult Casual & Underwear						
Polo shirt, for men or women	468.00	68.53	880.00	128.86	1,480.00	216.71
Blue jeans, for men or women	728.00	106.60	920.00	134.71	1,180.00	172.78
Socks, men's cotton	56.00	8.20	88.00	12.89	128.00	18.74
Ladies' stockings, panty hose	52.80	7.73	86.00	12.59	158.00	23.14
Ladies' bras	319.00	46.71	418.00	61.21	480.00	70.28
Men's Classic Business Wear						
Two piece suit	5,480.00	802.42	7,890.00	1,155.31	12,390.00	1,814.23
White oxford type cotton shirt	568.00	83.17	998.00	146.13	1,458.00	213.49
Leather shoes	1,359.00	198.99	1,769.00	259.03	3,199.00	468.42
Women's Classic Business Wear						
Dress, ready to wear or 2 piece suit	2,358.00	345.27	4,088.00	598.59	6,198.00	907.55
Leather shoes	898.00	131.49	1,690.00	247.46	2,896.00	424.05
Blouse, cotton	729.00	106.75	1,039.00	152.14	1,280.00	187.43
Children's Wear (age 8 to 10)						
Boys' cotton school shirt	170.00	24.89	220.00	32.21	268.00	39.24
Children's shoes	258.00	37.78	328.00	48.03	398.00	58.28
Children's blue jeans	224.00	32.80	280.00	41.00	409.00	59.89
Boys' blazer	278.00	40.71	388.00	56.81	488.00	71.46
Girls' school dress	258.00	37.78	299.00	43.78	430.00	62.96
6) Home Services						
Domestic Help						
Hourly rate for cleaning help	45.00	6.59	45.00	6.59	45.00	6.59
Hourly rate for babysitter	N.A.		N.A.		N.A.	
Laundry & Dry Cleaning						
Dry cleaning - men's blazer	21.00	3.07	31.00	4.54	74.75	10.95
Dry cleaning - ladies' dress	29.00	4.25	38.00	5.56	86.25	12.63
Dry cleaning - trousers	18.00	2.64	25.00	3.66	63.25	9.26
Laundry - one shirt, cleaned & pressed	15.00	2.20	22.00	3.22	57.50	8.42
7) Utilities						
Telephone						
Monthly charge for one line	20.00	2.93	20.00	2.93	20.00	2.93
Cost for 3 minute local call from home	0.22	0.03	0.22	0.03	0.22	0.03
Energy & Utilities costs						
Monthly energy costs, house 200 sqm	2,850.00	417.32	3,965.00	580.58	5,080.00	743.85
Monthly energy costs, apartment 100sqm	2,340.00	342.64	2,695.00	394.62	3,050.00	446.60
8) Food away from home						
Restaurants						
Elegant 3 course dinner for 2 persons	1,250.00	183.03	1,700.00	248.93	2,100.00	307.50
1 cup of coffee, including service	30.00	4.39	48.00	7.03	55.20	8.08
1 drink (Scotch Whisky) & service	62.00	9.08	70.00	10.25	95.70	14.01
Fast food hamburger menu	22.00	3.22	23.50	3.44	24.00	3.51

GUANGZHOU

	Low		Medium		High	
	CNY	USD	CNY	USD	CNY	USD
Pizza meal for 2 persons	240.00	35.14	300.00	43.93	375.00	54.91
Lunch for 2 persons	500.00	73.21	700.00	102.50	820.00	120.07
One glass of Mineral water or soft drink	25.00	3.66	35.00	5.12	55.00	8.05
One glass of Heineken beer	40.00	5.86	50.00	7.32	58.00	8.49
9) Transportation						
Automobiles						
Economy car (up to 1800cc, 4 door)	209,800.00	30,720.32	265,800.00	38,920.22	334,900.00	49,038.31
Mid-range sedan/wagon (up to 2500cc)	399,000.00	58,424.26	552,500.00	80,900.76	678,600.00	99,365.17
Auto Parts & Running Costs						
Annual registration fee / road tax	1,400.00	205.00	1,400.00	205.00	1,400.00	205.00
Third party & collision insurance	18,500.00	2,708.89	27,000.00	3,953.52	33,000.00	4,832.08
Price of 4 new summer radial tires	3,280.00	480.28	4,800.00	702.85	5,980.00	875.63
1 liter of engine oil	75.00	10.98	94.50	13.84	129.50	18.96
1 liter of gasoline	6.43	0.94	6.43	0.94	6.43	0.94
Taxi Fares						
Rate per kilometer	2.60	0.38	2.60	0.38	2.60	0.38
Bus ride or subway in city center	4.00	0.59	5.00	0.73	6.00	0.88
10) Sports & Leisure						
Sports						
Green fee at private golf-club (weekend)	970.00	142.03	1,280.00	187.43	1,590.00	232.82
Tennis court rent (1hour on weekend)	70.00	10.25	100.00	14.64	150.00	21.96
Fitness club, annual fee for 1 adult	7,288.00	1,067.16	13,500.00	1,976.76	18,888.00	2,765.71
Box of 6 tennis balls	105.90	15.51	120.00	17.57	140.00	20.50
Box of 6 golf balls	145.00	21.23	198.00	28.99	256.00	37.49
Leisure						
Cinema, international release, 2 seats	120.00	17.57	160.00	23.43	180.00	26.36
Concert, international artist, 2 seats	1,360.00	199.14	1,900.00	278.21	2,760.00	404.14
Color film (36 exposures, 100 ASA)	19.00	2.78	19.00	2.78	20.00	2.93
Digital television LCD screen (80 cm / 32 inch)	5,500.00	805.35	6,499.00	951.63	6,999.00	1,024.84
Video cassette machine, DVD model	620.00	90.78	835.00	122.27	1,190.00	174.25
Electronic game, Nintendo/Playstation	1,880.00	275.28	2,680.00	392.42	3,365.00	492.73
Family game, Monopoly, Scrabble	399.50	58.50	449.25	65.78	499.00	73.07
Renting cost of 1 video movie for a day		N.A.		N.A.		N.A.
Compact disc, popular artist	120.00	17.57	128.00	18.74	136.00	19.91
Nikkei Business Magazine	92.41	13.53	92.41	13.53	92.41	13.53
Nikkei Shinbum	1,136.17	166.37	1,136.17	166.37	1,136.17	166.37