There is a strong relationship and positive correlation (0.78) between the Average Income by State and the average sales while there is a negative relationship with moderate correlation (0.69) between Customer Ratings and Product Return Rate. Jon Little is the customer with the highest predicted income of $1,132,904. The $25 Shirt is the most recommended product and should, therefore, be the most advertised of all the new products to be introduced.  
  
Customer Incomes were predicted using:  
DIVIDE([b] - 'Customer List'[Last 6 Months Purchases], - [m]) in which m is the slope and b is the intercept of the regression line between average sales and average income.  
Regression line formula: y= 0.01x+ (-722.14)  
  
Additionally, the total population according to industry in all states amount to 159 million people. The highest population being found in the *Educational Services, Healthcare and Social Assistance* industry at 37 million people. The state with the highest purchase amount is California with $64,331 in purchases while South Dakota has the lowest purchase amount with $947. The highest and lowest average income states are the District of Columbia and Mississippi respectively.  
  
Given that South Dakota is the state with the least purchases, advertising should be increased and highly suggest the $25 shirt more than any other new product as it is the most recommended and most affordable. Alternatively, products like the $1,000 leather bag should be more advertised in the District of Columbia and other East Coast states due to their elevated average income. Overall, the shirt should be the most advertised product.