

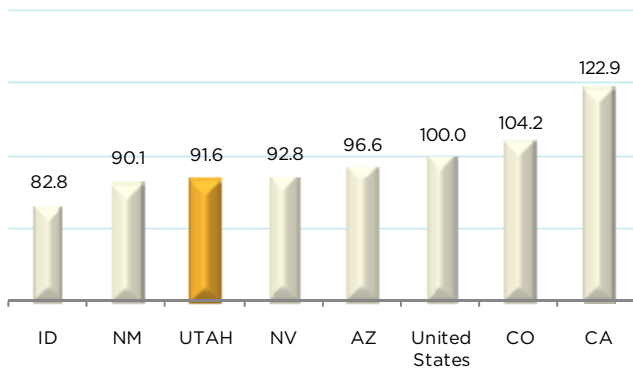
Utah Business Costs Overview

Cost of Doing Business

The cost of doing business index measures wages, taxes, electricity costs and real estate costs.

- Utah's ranks 3rd lowest in the western U.S. and 18th lowest in the nation

State Cost of Doing Business



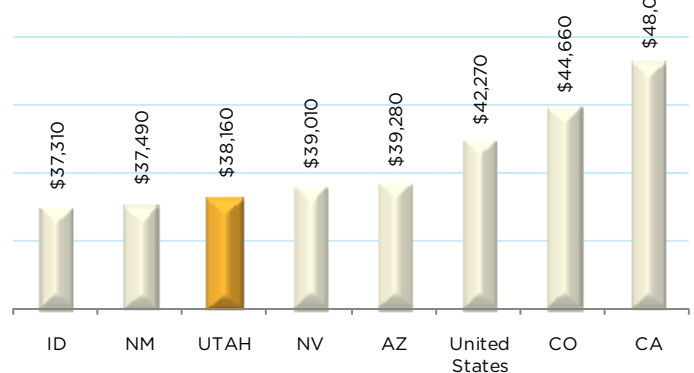
Source: Milken Institute

Wage Data

Average Utah wages are 90.3% of the national average. Low wages, paired with a young, highly educated workforce, make Utah an ideal location for any business.

- Utah ranks 3rd lowest for average wages in the western U.S.

Average Wages by State



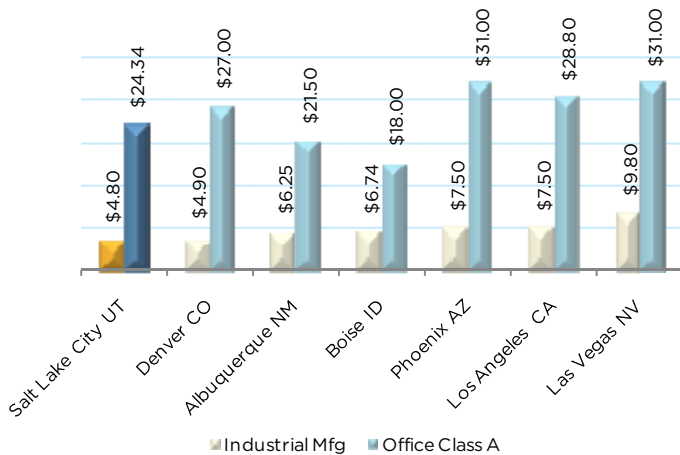
Source: Bureau of Labor Statistics (2008)

Real Estate Costs

Utah offers competitive land and building rental and purchase costs.

- Search SURE Sites for qualified properties (www.utahsuresites.com)

Real Estate Costs



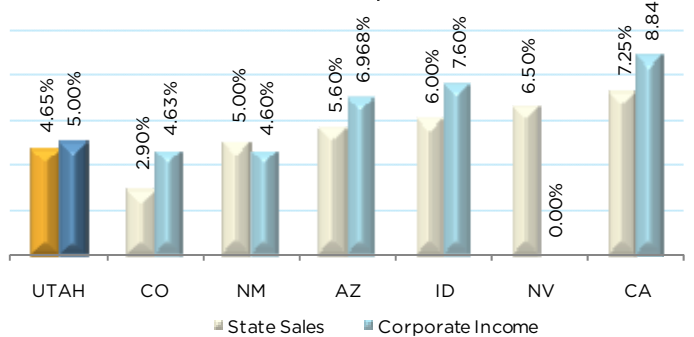
Source: NAI Global (January 2009)

Corporate Income and State Sales Tax

Utah has a very competitive tax structure for both businesses and individuals.

- Utah ranks 2nd lowest for its state sales tax in the western U.S.
- Utah ranks 4th lowest for its corporate income tax in the western U.S.

Tax Rate Comparison



Source: Federal Tax Administration

Workers Compensation Insurance

Utah offers competitive workers compensation insurance rates compared to surrounding western states and the U.S.

- Utah offers some of the lowest workers compensation rates in the U.S.

State Workers Comp. Rates Comparison*

Title (Code)	UTAH	AZ	CA	NV
Office Workers (8810)	\$0.19	\$0.23	\$0.56	\$0.63
Electrical Apparatus Manufacturing (3179)	\$1.88	\$2.44	\$4.94	\$3.03
Storage Warehouse (8292)	\$2.89	\$4.53	\$10.80	\$5.53
Plastic Fabricated Goods Mfg (4452)	\$2.28	\$3.96	\$5.70	\$5.18
Long Distance Trucking (7229)	\$8.56	\$9.52	\$10.93	\$8.27

*Note: Cost is listed per \$100 of payroll. California codes may vary. Source: Workers Compensation Fund (2009)

Unemployment Insurance

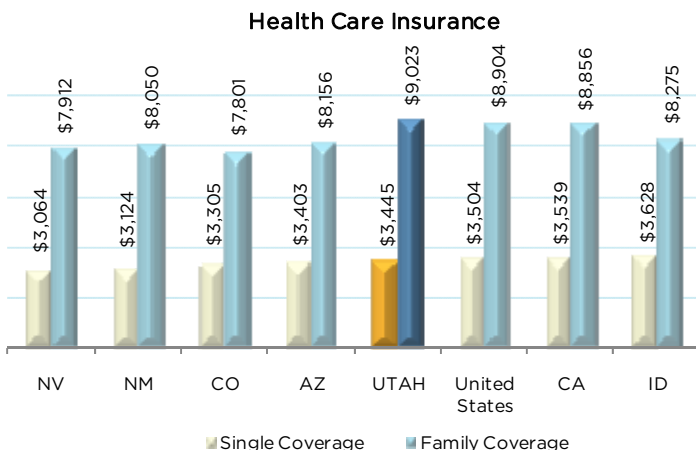
The Utah Department of Workforce Services assigns employer rates. The taxable wage base is set each year based on the previous year's data.

- 2009 Taxable Wage Base = \$27,800
- New Employer Rate = 1.80% (estimate)

Source: Utah Department of Workforce Services (2009)

Health Care Insurance

Utah has affordable health care insurance and maintains a low cost for the employer.



Source: Kaiser Family Foundation

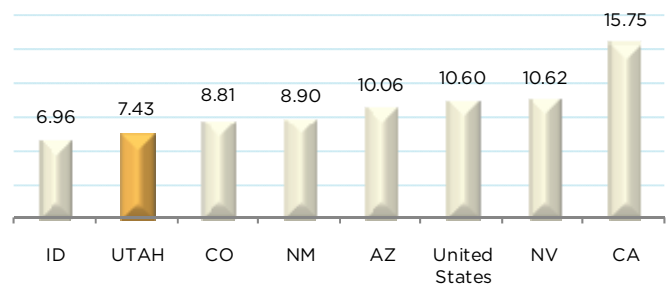
Electric Power Costs

Rocky Mountain Power (RMP), of Pacificorp, accounts for over 80% of electricity sales in Utah and offers affordable power rates.

Utah has several municipal power companies that offer competitive electricity rates as well.

- 2nd lowest rates in the western U.S.

Commercial Electricity Cost (cents per kWh)



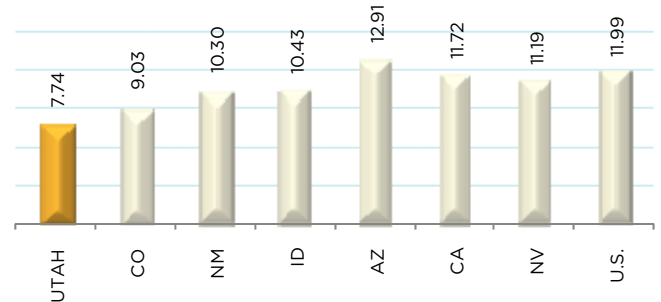
Source: Energy Information Administration (August 2009)

Natural Gas Costs

Utah has an abundant, low cost supply of natural gas. Questar Gas Corporation, Utah's primary natural gas provider, offers very competitive pricing.

- 2nd lowest rates in the west and 3rd lowest in the U.S.

Commercial Cost (\$ per 1,000 cubic ft)



Source: Energy Information Administration (2008)