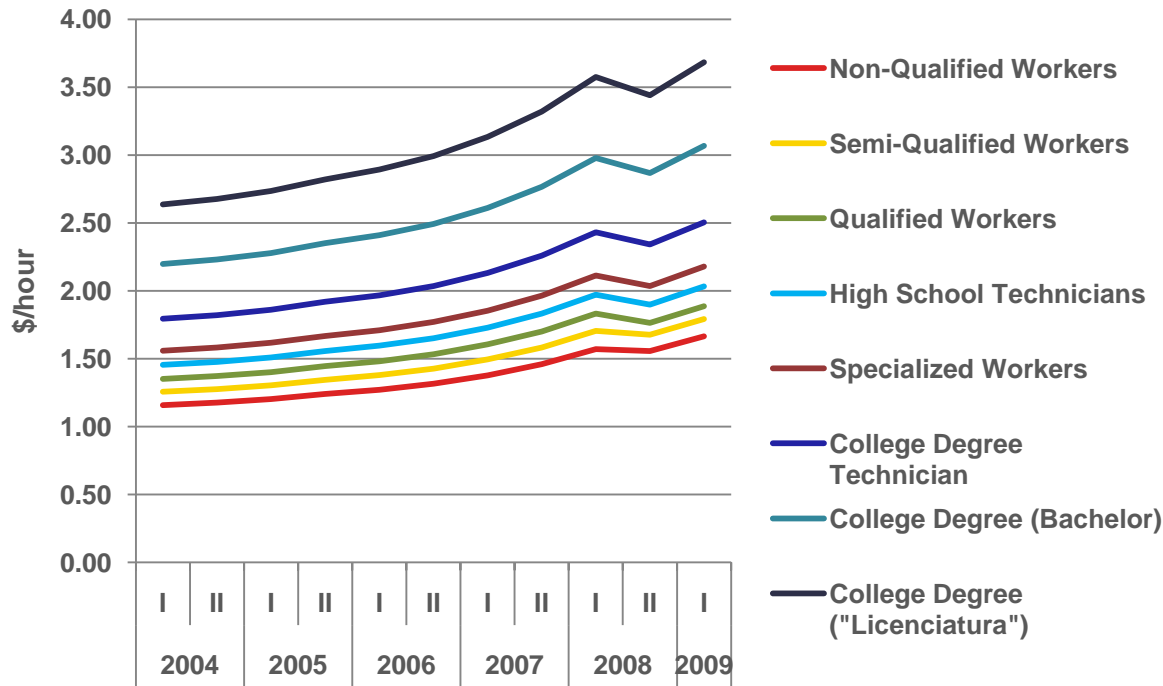


Human Capital Cost Structure

Advanced Manufacturing Sector

CINDE, July 2009

Minimum hourly wages



Source: Costa Rican Ministry of Labor

Starting 2009, the federal minimum wage of the United States was US\$6.55 per hour

On that same date, the highest minimum wage in Costa Rica was US\$3.68 per hour

Wages are unloaded and set by regulations

Fringes & Benefits Breakdown

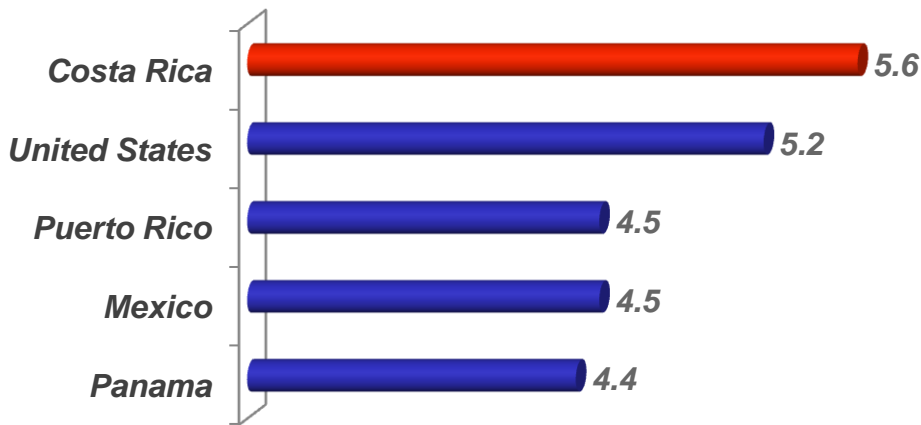
Mandatory Benefits	Employer Contribution	Employee Contribution
	Monthly Percentages	
Social Charges	26%	9,00%
Health and Maternity Benefits	9.25%	5,50%
Disability, Old Age and Death Benefits	4.75%	2,50%
Family Allowances (Welfare Benefits)	5.00%	-
National Training Institute Tax (INA)	1.50%	-
Workmen's Compulsory Savings Bank	0.50%	1,00%
Instituto Mixto de Ayuda Social (IMAS)	0.50%	-
Worker Capitalization Fund	3.00%	-
Compulsory Complementary Pension	1.50%	-
Occupational Hazard Insurance	**Variable	-
Mandatory reserves	8.33%	-
Christmas Bonus	8.33%	-
Total Mandatory*	34.33%	9%

*Total Mandatory charges do not include insurance charges.

**Occupational Hazard Insurance: The National Insurance Institute has a list of rates based on the employee's category. The Occupational Hazard Insurance is the average of all the company's employees' rates, so it varies according to the company's payroll. The range goes from 1.9% to 5%.

Stable employer-employees environment: “Asociación Solidarista”

Cooperation in labor-employer relations



Labor-employer relations in the country are:
1 = Generally confrontational
7 = Generally cooperative

Costa Rica ranks 8th, United States ranks 16th, Puerto Rico ranks 64th, Mexico ranks 68th and Panama ranks 80th

Source: World Economic Forum.
The Global Competitiveness Report 2008 - 2009

- Employer-sponsored workers' association: operates as a credit union, providing multiple benefits to the employees who can participate voluntarily
- Both employer and employees contribute to the fund
- They are not sector-wide bargaining instances, as American unions
- **97% of the companies in the private sector have “Asociación Solidarista”.** This high level of participation is a particular tendency in Costa Rica
- There are some similarities with a 401(k) retirement plan, without the stock options