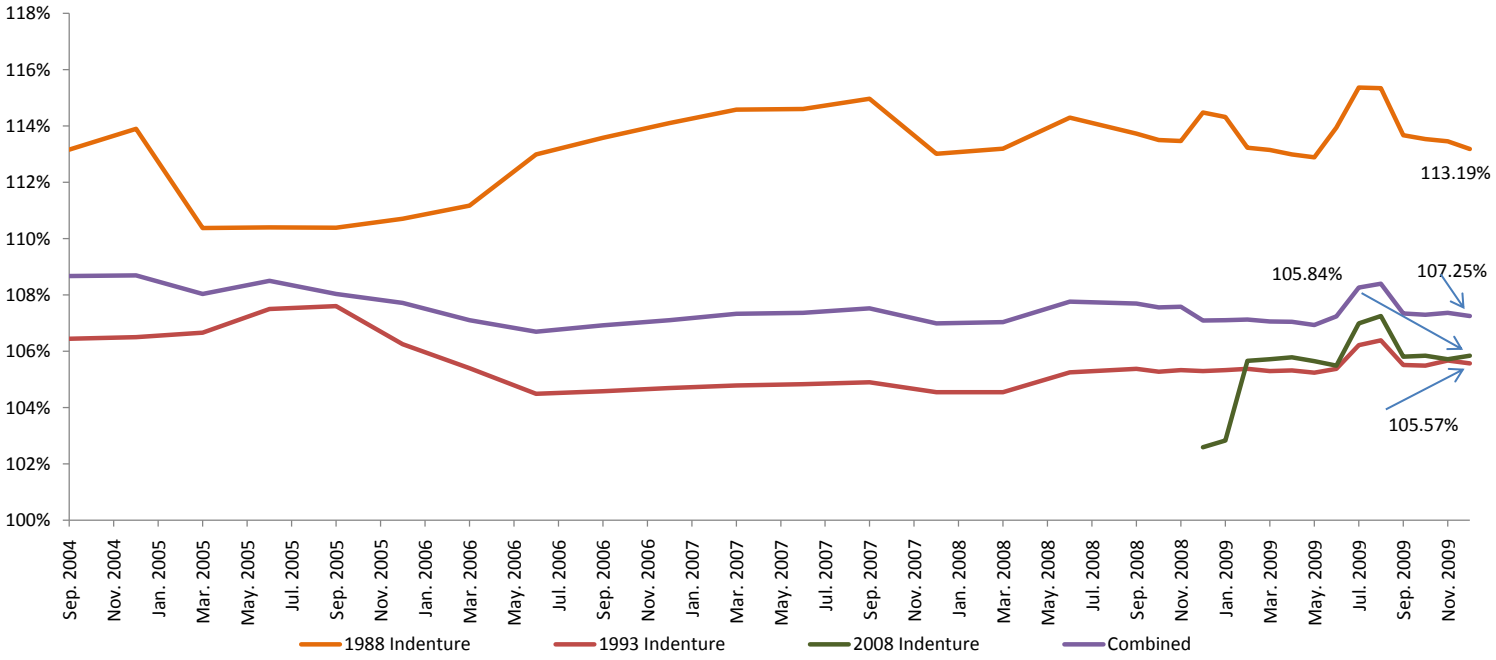Utah State Board of Regents Parity Ratio Analysis - For the Month Ending December 31, 2009