



BUREAU OF REVENUE & TAXATION

Taxpayer Name	Doing Business As
Advance Improvement Collaborator Corp.	Advance Improvement Collaborator Corp.
Air West Incorporated, Inc.	Fish 'N Fins Since 1972
	Barracuda Bar & Restaurant
	Fish 'N Wheels
	Ocean Hunter III
	Air West, Inc. Travel Agency
Airai Water Paradise Inc.	Airai Water Paradise - Hotel Operation
	Airai Water Paradise Inc. - Restaurant
	Airai Water Paradise - Spa Parlor
	Airai Water Paradise - Land Transportation
	Airai Water Paradise, Inc. - Gift Shop
	AIRAI WATER PARADISE, INC.-CHELUUT RESTAURANT
	AIRAI WATER PARADISE INC.- SPACE RENTAL
Alfonso Seklii	Erik Construction
	DESIREE, HADDEN, SHAWN 2 STORE
	Cisca and Bons Space Rental
	Cisca and Bons Cleaning
	DHS 3 STORE
	DHS 3 LAUNDROMAT
	DHS II LAUNDROMAT
ALIIIBAMOU RESORTS, INC.	ALIIIBAMOU RESORTS, INC.
An Lichun	Anyi Investment Management Co., Ltd.
Andres Madraisau	Tebadel Mini Mart
	Tebadel Gas Station
Aric Mos Nakamura	Belau Paradise Tours
	WESPAC CONSTRUCTION
	WESPAC TRADING
	BELAU AIRPORT SECURITY COMPANY
	ORREKIM LAUNDRY & DRY CLEANING

Aric Mos Nakamura	WESTERN PACIFIC SHIPPING COMPANY
	MALAKAL CONVENIENCE STORE
	MCS HOTEL
	MCS APARTMENT A
	MCS APARTMENT B
	ASIA PACIFIC FREIGHT FORWARDERS CO. (APFFCO)
Arvin C. Raymond	Orion Maritime Services
	Orion Renovators
Asia Pacific (Palau) Hotels, Inc.	Asia Pacific (Palau) Hotels, Inc.
Asia Pacific Commercial Bank, Inc.	Asia Pacific Commercial Bank, Inc.
Barrett Ridep	B'S Izakaya
	GT Express
	Baret Qwik Mart
	Island Inn
	Manta Restaurant-345
	BR CONSTRUCTION
	MANTA SPACE RENTAL
Bedochel E. Sadang	Triple E's & Company
	SIX80 MOTORSPORTS
	Six80 Apartment
	Six80 Contractors
	PELKOR
Belau Agro Industry Development Corporation	Belau Agro Industry Development Corporation
Belau Offshore Fisheries , Inc.	BELAU OFFSHORE FISHERIES, INC.
Belau Submarine Cable Corporation	Belau Submarine Cable Corporation
Belau Transfer & Terminal Company	Belau Transfer & Terminal Company
	Belau Gas Company
	Belau Ship Yard
	Longshoremen's Inn
	Longshoremen Lumber
	Malakal Auto Repair Shop
	Alii Restaurant
Belhaim Sakuma	Cruise Control Dive Shop

Belhaim Sakuma	Cruise Control-Over Drive
	Cruise Control Gasoline Station
	PALAU OCEAN SERVICES
	ANTHIAS KITCHEN
	JMC One Stop Shop
	The Fisherman Shop
BEL-PACIFIC, INC.	BEL-PACIFIC, INC.
Beluu Sea View Resort Partnership	Beluu Sea View Resort
	Beluu Restaurant
Benita Ngirmang	BH RENT A CAR
	BH II STORE
	LG STORE
Billy Takamine	JUNGLE RIVER BOAT CRUISE
	Williams Construction Company
	PALAU RENTALS
	TT IMPORTS
	WCC HEAVY EQUIPMENT RENTALS
	BELAU MOTORS
	BTL
BIOTA INC.	BIOTA , INC.
Blue Bay Petroleum Incorporated	Blue Bay Petroleum Incorporated
Blue Ocean Corporation	Umi Catering
	Umi Japanese Restaurant
Bravo Corporation, Inc.	Bravo Corporation, Inc.
	Bravo Corporation, Inc. dba Siren Bar
	BRAVO CORP., DBA PALAU SIREN
Bright Enterprise Corporation	Bright Enterprise Corporation
	Kim's Restaurant
	KIM'S SPACE RENTAL
Calvo's Palau Insurance Underwriters, Inc.	Calvo's Palau Insurance Underwriters, Inc.
Carp Corporation	CARP CORPORATION
	CARP ISLAND RESORT
	ISLAND MINIMART
	Palau Diving Center
	Carp Construction
	Carp Gas Station
ISLAND RESTAURANT	

Carp Corporation	PALAU DAYTOURS
	CARP RESTAURANT
	Carp Human Resource Services
Chen Qing Yong	PALAU ZHONG SHENG CONSTRUCTION CO.
China Tourism Development Group, Inc.	China Tourism Development Group Inc.
CHU KAN FUNG JEFFREY	Palau Sunrise Sea View Landison Retreat
Cindy Rechucher	C & S Distributors
Cliff B. Terry III	TRB Architects
	Bayside Bed & Breakfast
Clinton Moore	Stay Staunch Palau Gymnasium
Cody M. Rorer	CMR CO.
	G & C Underground Services
Consolidated Transportation Services, Inc.	C.T.S.I. Logistics
Consolidated Transportation Services, Inc.	CTSI Money Transfer
Cui Linbo	HAO TIAN CONSTRUCTION
Dai Youn You	BLACK RAIN ART
Danka Ledgerwood	Danka Ledgerwood PhotoGallery
DELOITTE & TOUCHE, INC.	Deloitte & Touche, Inc.
Demei Obak	Obak Boat Repair
	Palau Adventure
	December Construction
	B.A. STORE 2
	Palau Pacific Water
	Hotel December
	December Apartment
	BA 3
	DA STORE
	LURS MART
	Highway Mobil Mart
	LURS LAUNDROMAT
	BA GENERAL MERCHANDISE

Dixie E. Tmetuchl	Riptide Beach Bar & Grill
	D.E. Landscaping
	D-Ice Delivery
	Dichem's Eco Resort
	Kemba Sports Fishing Company
	D.T. Enterprise
	PTC Marina Gas Station
	PTC Boat Rental
	Lotus Beauty Salon
	Harbor View Apartment
	Rip Tide Catering Service
Donald Haruo	Abai Gift Shop
	Forest Garden Restaurant
	Orange Beach Co./Antelope
	Palau Plantation Resort
	Antelope Motel
	PAGAVA HOLDINGS
	SHAMANISM
Jungle Bar	
Ecogreen Consulting & Management Co.	ECO GREEN
Elilai Corporation	Elilai Seaside Dining
Ephram Polycarp	Beach Sand Construction Company
	Poltalia National Insurance
	Palau Sea & Air Transportation Agency
	Risong Duck Farm
	Albatross Palau
	PIE Printing & Photo Service
	Palau Commemorative Coin Co.
	PALAU WAICHI LIGHTING CO.
	PALAU GAMING CO.
	RAINBOW FARM
	PSATA DTV
	Allwin Development Company
	RAINBOW WATER BOTTLING COMPANY
	NGERULMUUL QUARRY
PIE SPACE RENTAL	
BABELDAOB WASTE COLLECTORS COMPANY	
Ephram Polycarp	

	PIE SPACE RENTAL II
	DOLIM CAFE
ESCO-TEC Co., Ltd	ESCO-TEC Co., Ltd
Estate of Isidoro Rudimch	Koror Wholesaler
	Sure Save Mart
	KR Hardware & Construction
	Western Pacific Communication
	KR Apartment
	Coffee Bar
	KR Shopping Center
	KR Construction Company
	TIBEDUL APARTMENTS
	Eurasia Pacific Inc.
Eurasia Pacific Inc.	Eurasia Shipping Agency
Eyos Rudimch	Arkemais Gas Station
	DONGOLINO PALAU
	V Marina @ Siangel
	ARKEMAIS RENTAL
	SMOKE PRINTING
F & B United Development Co. Inc.	Palau Hotel
	Space Rental
	F & B United Development Co., Inc.
Family Thai, Inc.	Suriyothai Restaurant
FANG CHAOJIE	FELICITY ASSET MANAGEMEBNT
Florence Kerai Ngirmekur	Bem Ermii Burgers & Fries - Airai
	SLC @ PC
Florencio I. Ngiraiwet	West Pacific Trading & Retail Company
	One Fan Travel Service Co.
	BEAUTY SHOP
	PACIFIC TRADING & RETAIL COMPANY
	Ngardmau Tour Agency
	PACIFIC CONSTRUCTION CO
Fortune Investment and Development Corporation	Fortune Investment and Development Corporation
	Fortune Investment & Development Corp.
	Fortune Investment & Dev't Corp.
Francine Ngemaes Francine Ngemaes	HP Construction Enterprise Co. II
	HP SHOPWISE
Francisca K. Seklii	Masa Store

Francisco J. Gibbons	Franco's & Company
	Franco's & Company Space Rental
	Oyaol Laundromat
Garner Saito	G&C CLEANING SERVICES
George Rechucher	Palau Investment & Development Company
	P.I.D.C. Apartment
	P.I.D.C. Construction
	P.I.D.C. Market
	P.I.D.C Marine
	P.I.D.C. Cargo Agent
	Palau Investment & Development Company (PIDC)
	P.I.D.C. Machine Shop
	Palau Wholesale
GF Enterprise Inc.	GF Enterprise Incorporation
Gibbons Enterprises Corporation	Gibbons Enterprises Corporation
	Coconut Hut
	Rock Island Construction
	Rock Island Apartment
	Rock Island Upholstery
	Rock Island Cafe
Global Corporation	GLOBAL CORPORATION
Golden Pacific Ventures, Ltd.	Rainbow Condominium & Apartment
	Golden Real Estate
	Palau Paradise Hotel
	GPV APARTMENT
Grand Legend International Asset Management Group Co., Ltd.	Grand Legend Int'l. Asset Mgmt. Group Co., Ltd.
Hanpa Industrial Development Corporation	Hanpa Industrial Development Corporation
	Hanpa Equipment Rental
	HIDC Shopping Center
	HIDC-Export
	HIDC-Retail
	Hanpa Rock Quarry
	Hanpa Construction Company
Hanpa Industrial Development Corporation	HIDC-Hanpa Concrete Products
	Hanpa Auto Dealer

Harry Besebes	HBO Construction
	HBO Express
	HBO General Merchandise
	HBO General Services
	HBO Let's Go Fishing
	HBO CAR WASH
	HBO TIRE SHOP
Haruo Esang	White Crocodile
	United Trust Construction Company
	HE Budget Mart I
	GF Auto Parts
	HE Budget Mart II
	GF Automotive Enterprise-Export
	Crowning Glory Hair Salon
	HE Budget Mart Space Rental
Hasinta Lieb	LECOR GENERAL MERCHANDISE
	SEA FOOD ARISTOCRAT RESTAURANT
	GOLD BELAU MASSAGE
	PARLOR&Beauty Shop
Hasinto Asanuma	H.A. Ent. Tire Shop
	H.A. Retail Store II
	H.A. III Meyuns Mart
	H.A Boat Rental
	H.A 4 Ngerbeched Mart
	H.A. Sunrise Hardware
	H.A. SUNRISE Construction
	K.B. Tour
Heath Reklai	F.R. Express
	FR CONSTRUCTION COMPANY
	FR EXPRESS
Hironobu Osuka	ALTECH PTY, LTD.
Hong Biao Xu	AUTHENTIC CHINESE RESTAURANT
Horizon Holdings Group Co., Ltd	ISLAND CONSTRUCTION COMPANY
	PACIFIC REAL ESTATE DEVELOPMENT COMPANY
	RITZY INTERNATIONAL HOTEL
HP MYRSIL JEWELRIES	HP MYRSIL JEWELRIES
Ignacio Anastacio	Rik's Apartment
	IA Business Center

	Klamiokl Beauty Shop
	IA Space Rental
	IA Belau Company dba IA Rent A Car
	IA Loop Apartment
	Meda Garden
	Ikela Affordable Apartments
	IA Space Rental/Iwetechong
	IA Belau Company dba IA Construction
	Island Apartelle
	Kikai Apartment
	CK Mansion
	Mokko Village Apartment
	Meda Korner
	Island Apartelle Laundromat
	Meda Royal
	IA PROPERTY & REALTY
	Bayview Apartment
	IA TOUR
	VILLA DE JV APARTMENT
Imperial Palau Corporation	IMPAC TOURS
	IMPAC Bakery
	Jive Cafe & Restaurant
	Imperial Palau Management Corporation
	Impac Bakery Export
	SEABIRD
	IMPAC DBA BELAU AUTO CLINIC
IP & E Palau, Inc.	IP & E PALAU, INC.
Irene Olkeriil	EMERALDREAMS SERVICES
	EMERALDREAMS MARKETING SERVICES
	EmeralDreams Palau-Digital-Resident (PDR) Agents
	Palau Blue Tours
Isamu Chibana	A.I. Company
	Auto Parts
	Bicycle Rent
	Auto Repair
	AIC Craft dba Palette
Isamu Chibana	AIC Boat Rental

	ISAAH PALAU
Island Agriculture & Development	Island Agriculture & Development
Island Construction Company	Island Construction Company
Island Engineering and Design Corporation	ISLAND ENGINEERING AND DESIGN CORPORATION
Island Paradise Resort Club Co., Ltd.	ISLAND PARADISE RESORT CLUB CO., LTD.
	IPRC CO., LTD. ~ IPRC GIFT SHOP
	IPRC CO., LTD. ~ IPRC SPACE RENTAL
	IPRC ~ ISLAND PARADISE RESTAURANT
Ivan Rudimch	Topside Service Station
	Midtown Service Station
	Midtown Express Tire & Lube
	Midtown Gas Station
	IR MOTORS
	I Rudimch & Company
	IR Space Rental
	IR CAR RENTAL
	IR-Airai House Rental
	IR MELKEOK/RENTAL
	IR IYEBUKL APARTMENT
	TSS KITCHEN
	IR-NGERUSAR SPACE RENTAL
	IR Topside Space Rental
Jass Corporation	GLOBUS TRADING COMPANY
	GLOBUS
	GLOBUS TECH SOLUTIONS COMPANY
	JASS CONSULTING
Jesse Lee Alpert	ALPERT PICTURES
Jia Haiguang	HD CONSTRUCTION COMPANY
Jialing Luo	Sino Pacific Investment & Management Consulting Co.
Jing Pin Inc.	JING PIN INC.
	JING PIN INC.(CHINA KITCHEN)
	OCEAN STAR RESTAURANT
	JING PIN OCEAN STAR HOTEL
	OCEAN STAR GIFT SHOP

Jing Pin Inc.	Jing Pin Century Apartment
	Ocean Star Apartment
Jizhang Wang	Asia Pacific (Palau) International Industrial Group
Joe N. Rengechel	Jezrrae Wear II
	Jezrrae Technical & Repair Services
	Rainbow Martz
	Rainbow Wholesaler
	Rainbow Hardware
Jolie Liston	PALAU HERITAGE CONSULTING
Joon Seok Song	Pacific Patent Services
Jordan Malsol	Solitude Cruise & Scuba Co.
	Dumpling King
	Dragon Divers
	LM Malakal Store
	LM II BEST BELAU MART
	LM III
	LM HIGH SEAS STORE
Joy K. Ueki	Tumuk Laundromat
	Tumuk Retail
	Minami's & Co./Island Mart
	Island Bakery
	Palau Local Construction
	MU Apartment-Island Mart
	Snack Bar
	Hair Design Beauty Salon
	Dngeronger Laundromat
	MU Apartment-Lebuu
	KADO-YA RESTAURANT
	Ocean Academy Palau
	Ocean Academy Palau, Island Lounge
JUWI Singapore Projects Pte. Ltd.	JUWI Singapore Projects Pte. Ltd.
K Holdings Inc.	K Holdings Inc.
	K Holdings, Inc., DBA Rose Garden Resort
	K Holdings, Inc DBA Rose Garden Resort Bar & Rest
	ROSE GARDEN APARTMENT
	K2 GLOBAL INDUSTRIAL DEVELOPMENT

K2 Global Industrial Development Company, Ltd.	K2 GLOBAL INDUSTRIAL DEV'T CO., LTD.
Kaori Consulting Company Ltd.	KAORI CONSULTING COMPANY LTD.
	PCRA
Kazuo Osada	Office Osada
KB Shell, Inc.	KB Gas Station
	KB Convenience Store
King M. Sam	KINGFISHER ENTERPRISES
	KINGFISHER BENTO
King Palace Restaurant	KING PALACE RESTAURANT
	King Palace Restaurant-Bento
KOBA Trade Inc.	Palau Trading Company
Koo Soon Park	KSP INT'L BUSINESS CONSULTANCY AGENCY
	KSP CONSTRUCTION MANAGEMENT
Kramers	Kramers
Kristen Louise Decina	Osebelel A Charm
KW Corporation	KW INVESTMENT SERVICES
Landis Rechelluul	LR General Service
	LR Construction
Laurentino Ulechong	ULECHONG SPACE RENTAL
	Mariar Laundromat
	Ulechong Space Rental-Dngeronger
	Ulechong Construction Company
	Palau Water
Leisure Development Koror, Inc.	Leisure Development Koror, Inc.
Lesson Two Palau, Ltd.	Lesson Two Palau, Ltd. - Gift Shop
	Lesson Two Palau, Ltd.
Leticia Sicat-Leidich	Rock Island Kayak Expedition
Longhui International Investment Corp	Longhui International Investment Corporation
	CLIFFSIDE VIEW HOTEL
Mandara Spa Palau, Inc.	Mandara Spa Palau, Inc.
Marcello V. Pierantozzi	MVP Space Rentals
Mary Kishigawa	Minc Consultant/Agent
	MINC Space Rental
Maxwell International, Inc.	Landmark Marina Restaurant & Bar

Maxwell International, Inc.	Landmark Marina Hotel
McKinley Singeo	M & A Riverside Beach Bungalows
	M & A Builders
Melekeok Capital Quarry Inc.	MELEKEOK CAPITAL QUARRY INC.
Micronesia Airlines Corporation	Micronesia Airlines
Miki Fuchisawa	MARINA CAFE VITA
	Marina Cafe Vita - Space Rental
Mlib Tmetuchl	Kemba Convenience Store
	Aqua Magic Palau
	Ngaremlengui Scrap Collection
	Ngaremlengui Scrap Collection/Export
	Kemba Sports Fishing, Diving & Land Tour
	MK Land Tour & Diving
	PTC Construction
	TMETUHL REALTY MANAGEMENT
	MK RESTAURANT
	MK HOTEL & DIVE RESORT
	HMR / PALAU COMPANY
	M.T. ONLINE MKTG CO
	MK WHOLESALE & GENERAL MERCHANDISE
	Moylan's Insurance Underwriters (Palau), Inc.
Moylan's Insurance Underwriters (Palau), Inc. Dba Tsuneo Professional Building Rental Agency	
MYJ Resort Investment Corporation	PALAU CAROLINES RESORT
Nancy Wong	Lalii/Dibech Wong Space Rental
	Best Coffee & Donut House
	Nancy Wong Space Rental - Dngerongel
Nature Grace Palau Corporation	Ngellil Nature Island Resort
	Nature Island Restaurant
	Nature Island Gift Shop
NECO Construction Inc.	Neco Construction Inc.
NECO Group Services, Inc.	Neco Group Services, Inc.

NECO LP Gas Corporation	Neco LP Gas Corporation
NECO Marine Corporation	Neco Marine Corporation
	Drop Off Bar & Grill
NECO Plaza Corporation	Neco Plaza Corporation
	Convenience Store
	Convenience Gas Station
	Five Star Wholesale Food
	Payless Market
	Five Star Auto Sales
NECO Yamaha Corporation	Hertz Rent A Car
	Neco Yamaha Corporation
Ngatpang Quarry Corporation	Neco Yamaha Corporation (Warehouse)
	Ngatpang Quarry Corporation
Ngiratkel Etpison Company, Inc. (NECO Inc.)	NGIRATKEL ETPISON CO., INC. (NECO INC.)
	Master Electronics
	TRUE VALUE PALAU HARDWARE
Ngiratmetuchel R. Belechl	Belechl Enterprises
	Belechl Laundromat-Ngerbeched
	Belechl Space Rental
	Belechl Store-Ngerbeched
	Belechl Blocks
	Belechl Apartment
	Belechl Store-Ngerchemai
	Belechl Gas Station
	Belechl Store-MDock
Belechl Space Rental-Ngerchemai	
Nishi Corporation, Inc.	Nishi Corp., Inc. dba Garden Palace Downtown Koror
Pacific Islands Development Corporation	Palau Pacific Resort
	PPR - Bar & Restaurant
	PPR-Akoi-Koi Bar
	PPR-Mesekiu Water Hole Bar
	Beach Barbeque- Palau Pacific resort
	PPR-Space Rental
	PPR-Milad Gift Shop
Dining Room	
Pacific Odyssey, Ltd.	Day Dream

Pacific Odyssey, Ltd.	Daydream Gift Shop
	Day Dream Cruise
	Ryoma Kitchen
	PACIFIC ODYSSEY LTD., DBA NATUREWALK
Pacific Pioneer Investcorp	Pacific Pioneer Investcorp
	Pacific Pioneer Apartment
Pacific Rim Alliance Group, Inc.	Pacific Rim Alliance Group , Inc.
Padma M. Daryanani Corporation	Padma M. Daryanani Corporation
Palasia Resort Inc.	Palasia Hotel Palau
	Weltz Bar
	Desomel Restaurant
	Ming's Restaurant
	H-Spa
	Space Rental
Palasia Resort Inc.	APARTMENT RENTAL
Palau Blue Gold Investment Corporation	Palau Blue Gold Investment Corporation
Palau Brewing Company Inc.	Palau Brewing Company Inc.
Palau Central, Inc.	Palau Central Apartment
	Palau Central Hotel
	PALAU CENTRAL CAFE
	PALAU CENTRAL TRADING CO.
	CENTRAL SPA
Palau Construction & Engineering Corporation	PCEC ENGINEERING DIVISION
	PCEC CONSTRUCTION DIVISION
PALAU CORAL CLUB COMPANY., LTD	PALAU CORAL CLUB COMPANY., LTD
Palau E.U. Investments, Inc.	Palau E.U. Investments, Inc.
	PALAU E. U. INVESTMENT , INC.
Palau Equipment Co., Inc.	Palau Equipment Co., Inc.
	PECI CARQUEST AUTO PARTS
	Chen's Flower Shop
	Kathy's Beauty Shop
	CS Auto Repair Shop
	Tin's Lunch Box

Palau Equipment Co., Inc.	Chen's Dress Shop
	S & C HOTEL SUITES
	S&C Apartment
	Belau Garbage & Scrap Co.
	Malakal Cement Company
	Belau Cellular Company
	Palau Communication & Electronics Company
	Comfort Hotel Tour Services
	SHIMIZU MART
	CHEN'S CAFE
PALAU FUNERAL HOME & CHAPEL	Palau Funeral Home and Chapel
Palau Golf, Inc.	Palau Golf, Inc.
Palau Helicopters, Inc.	Palau Helicopters, Inc
Palau International Airport Corporation	Palau International Airport Corporation
Palau International Investments, Inc.	Palau International Investments, Inc.
Palau International Traders, Inc.	Palau International Traders, Inc.
	Palau International Traders Inc.- Export
	Palau International Traders Inc.- Retail
	Palau International Traders Inc.- Fish Processing
Palau Island Club, Inc.	Palau Island Club, Inc.
	PICI Boat Rental
Palau Mirage Development Inc.	PALAU MIRAGE DEVELOPMENT, INC.
Palau Mobile Communications Inc.	Palau Mobile Communications Inc.
Palau National Communications Corporation	Palau National Communications Corporation
Palau Organic Farms, Inc.	Palau Organic Farms, Inc.
	Palau Organic Farms, Inc.-Export
Palau Pacific Star Corporation	PALAU PACIFIC STAR RESORT

Palau Palm Springs Investment Development Limited	Palau Palm Springs Investment Development Limited
Palau Public Utilities Corporation	Palau Public Utilities Corporation
PALAU REAL ESTATE TRADING CENTER INC.	HOTEL DEVELOPMENT
Palau Sea Ventures Inc.	Sam's Tours
	Palau Yacht Club
	Palau Super Yachts
	Unique Productions Palau
Palau Shipping Co., Inc.	Palau Shipping Co., Inc.
	Transportation
	Palau Shipping Co. Inc dba Space Rental
	Palau Shipping Company Inc.- Freight Forwarding
Palau Sunrise Real Estate & Construction Co., Ltd.	Palau Sunrise Real Estate & Construction
	Palau Sunrise Real Estate
	Palau Sunrise Real Estate Space Rental
Palau Trinity Corporation	PALAU TRINITY CORP. dba NATIONAL / ALAMO & ENTERPRISE
	Palau Trinity Corp. dba Pacific Car Rental
Palau Watersports Corporation	Palau Aggressor II
	Rock Islands Aggressor
	PALAU AGGRESSOR II - BAR & RESTAURANT
	PALAU WATERSPORTS CORPORATION dba ROCK ISLANDS AGGRESSOR BAR & RESTAURANT
	ROCK ISLANDS AGGRESSOR - SOUVENIR SHOP
	PALAU AGGRESSOR II - SOUVENIR SHOP
Palau Wonderland Inc.	Infrastructure development
Paradis Development Corporation	PARADIS DEVELOPMENT CORPORATION
Pinoy Express Palau, Inc.	Pinoy Express Palau, Inc.
PNQ Inc.	PNQ Inc.
	PNQ Construction

PNQ Inc.	PNQ Ready-Mix Concrete
	PNQ Inc., Sawmill
	PNQ Inc., Equipment Rental
	PNQ Inc., Coral Sand
PRA Inc.	Computer Sales & Services
	Island Times
	PRA Farming
	PRA Space Rental
	PRA/ Happy Landing Gas Station
Rachel I. Rdialul	Jello's Fashion & General Merchandise
	AR DESIGN & SERVICES
	AR Creative Prints & Souvenirs
RAM CORPORATION	RAM CORPORATION
	RANQ 1 SAND
Riosang Salvador	Palau Curtain & General Merchandise
	RS Farm-(Riosang Salvador Farm)
	Meyuns Dress Shop
	Park & Pick Souvenir Gift Shop
	Elilai Retail Store
	PCGM Trading Co.
Robert B. Hudkins	Pacific Airport Services
Robert John Scaria	THE TAJ PALAU
Robert Tkel	R & C BOAT CHARTER
	Blue Ocean Marine Store
Roberta King	Ingrid's Bakeshop
	Ngerchokl Beauty Salon
	King's Minute Mart
Roberta King & Solomon King	King's Construction
	King's Space Rental
Rock Island Tour Co., Ltd.	R.I.T.C.
	ROCK ISLAND TOUR CO. LTD dba DICHEL BELAU DINNER CRUISE
Roll'em Productions Inc., Palau	Roll'em Productions Inc., Palau
Royal Palau Enterprises, LTD.	Palau Royal Resort - Hotel
	Palau Royal Resort - Gift Shop
	Palau Royal Resort - Waves Restaurant
	Palau Royal Resort - Breeze Bar
	Palau Royal Resort - Coral Bar

Royal Palau Enterprises, LTD.	Palau Royal Resort Space Rental
	Palau Royal Resort Mandara Spa
Royal Palau Hotel Inc.	Royal Palau Hotel Inc.
RT Management & Realty Inc./Space Rental	RT Management & Realty Inc./Space Rental
Russell Rodas	KTK Construction
	KEKWII FARM
	Television Broadcasting System(TBS)
	KEKWII'S KITCHENETTE
	PALAU SMART TECHNOLOGY (PST)
Sandra S. Pierantozzi	SPACO Finance
	Spaco dba Sun's Flower Shop
	Belau Business Services
	Belvedere Apartments
	MVP Construction & Realty
	Ngerumelong Estates
	Sechedui Apartments
	Elebacheb Kitchens
Sarah Sugiyama	Markusong Store
	Palau Community Store-PCS
	PCS Construction
	PCS Apartment
	Sarah's Yum Yum Bar & Grill Restaurant
	Sarah's Yum Yum Food Catering
	Sarah's Yum Yum Bar & Grill dba 747 West
Scott Yano	Yano & Sons
Sea Passion Corporation	Sea Passion Corporation
	Sea Passion Corporation (Hotel)
	Sea Passion Beach Bar
	Sea Passion Restaurant
	Sea Passion Studio
	Sea Passion Function Hall
Shallum N. Etpison	Neco Industrial Park
	Etpison Space Rental
	SE Credit
	Palau Agriculture
Shimbros International Inc.	CHELEBACHEB DISTRIBUTORS
Siegfried B. Nakamura	Risuke's Apartments
	Siegfried B. Nakamura, Attorney at Law

Siegfried B. Nakamura	Sorai's Construction Company
	Abigail's Boat Rental
Sky Asia International Group Investment Limited	Sky Asia International Group (Palau) Investment Limited
Sky Dive Palau Inc.	SKY DIVE PALAU INC.
Skyworks Global, Palau Inc.	PALAU AIRLINES
SMILE AIR, INC.	SMILE AIR, INC.
SOS Technical Services Inc.	SOS TECHNICAL SERVICES INC.
SS Enterprise Inc.	The Penthouse Hotel
	The Penthouse Restaurant
	Ondung Beauty Shop
	SS Ent. DBA The Penthouse
Summit Printing Inc.	Summit Printing
Sunny Palau Enterprises Corp (SPEC)	Palau Island Garden Hotel
Sunrise Farm Inc.	Sunrise Farm Inc.
Sunshine Automotive Services Ltd.	Sunshine Automotive Services Ltd.
Surangel S. Whipps	Surangel & Sons Company
	Surangel & Sons Dept. Store & Rock Is. Action Wear
	Surangel & Sons - Ksau's Motors and Mason's Mercury Marine
	SURANGEL & SONS - KSAU'S IMAGING ZONE
	Surangel & Sons Construction
	Surangel & Sons Batching Plant
	Surangel & Sons Rock Quarry
	Surangel & Sons Real Estate
	Surangel & Sons Logistics
	Surangel & Sons - Mason's Hardware (Do It Center)
	Surangel & Sons - Yrang's Beauty Salon
	Surangel & Sons Company- Export
	Surangel & Sons - Waisei Rental
	Surangel & Sons - Mason's Rock Products (Oikull)

Surangel S. Whipps	Surangel & Sons - Mason's Rock Products (Ngetmeduch)
	Surangel & Sons - Hot Wheels Palau
	Surangel & Sons - Yrang's Home Furnishings
	SURANGEL'S SUPERCENTER-AIRAI
	SURANGEL & SONS-AVIS PALAU
	SURANGEL & SONS -CHATIME PALAU
Surangel's WorldWide Travel Corporation	Surangel's WorldWide Travel Corporation
T&M Kumangai Inc.	Kumangai Bakery
	Emamelei Restaurant
	Emamelei Restaurant 2
	Kumangai Bakery Exports
Takahiro Oitate	Fortec Consultants
Tensin Corporation	Tensin Corporation
Thomas Schubert	Pacific International Consulting
Tilde Eriich	CT Shop
	CT Auto Shop
	High Speed Automotive
	Chiao Tai Scrap Company
	Palau Waste Collection
	T.M.K. Construction
	T-MART
	Silver Aquaculture
	SUNS RENT- A- CAR
	C.T. Auto Shop Retail
	T- Wash & Dry
	BUBBLE TEA SHOP
	T.M.K. GENERAL MERCHANDISE
Tova H. Bornovski	Eco Green Agricultural Innovations
Toward Enterprise Palau Co., Ltd.	Toward Enterprise Palau Co, Ltd
	PALAU VACATION HOTEL
	T.E.P.C. LTD. dba BAR
	T.E.P.C. LTD. dba RESTAURANT
	Space Rental
	PVH Billiard
Travelr Palau Limited	Travelr Palasia
Travelr Palau Limited	Travelr Airport

Turtle Hotel Development Co.,Ltd	Turtle Hotel Development Co., Ltd
Ueki Belau Development Incorporated	U.B.D.I Belau Tour
	Biib Bus Incorporated (BBI)
	UBDI Blue Marlin
	U.B.D.I. Blue Marlin Rur
	Belau Rent A Car
	UBDI White Rock Lily
	U.B.D.I BLUE MARLIN RUR CAFE
United Airlines, Inc.	United Airlines, Inc.
Vance Polycarp	Galaxy Investment Group
	Galaxy Dexigner Co.
	Galaxy Builders Company
	BO MANAGER
	3G ELECTRONICS SALES & SERVICES
	3G LOGISTICS AND TRANSPORTATION
	3G PROPERTY MANAGEMENT
	3G SOLAR TECH AND INSTALLATION
	3G CLOUDMANGO
	MONEY TREE
	VILLA VILLA CORPORATION
Shell Villa Restaurant & Bar	
Wallant International Trade (Palau), Ltd.	Wallant Int'l Trade-Hotel
	Wallant Int'l Trade-Restaurant
	Wallant Int'l Trade-Golf Driving Range
	Papago Gift Shop
	Wallant Int'l Trade-Space Rental
Washington Elidechedong	WE SMALL LOAN
	WE CONSTRUCT
	WE'S PINOY RESTAURANT
	WE PRINT
Waylen Joseph	VMJ CONSTRUCTION COMPANY
Weiqiang Chen	PALAU REAL ESTATE COMPANY
Wesley Bo Pan	Palau Fengsheng Fishery Venture
WESPAC-Kyowa Shipping Co.	WESPAC-Kyowa Shipping Co., Ltd.
West Motor Imports, Inc.	WEST Motor Imports
West Plaza Hotel, Inc.	West Plaza Hotel Downtown
	West Plaza Hotel Deseke

West Plaza Hotel, Inc.	West Plaza Hotel By The Sea
	West Plaza Hotel Malakal
West Travel Agency Inc.	West Travel Agency Inc.
Western Caroline Trading Company, Inc.	WCTC Shopping Center Market
	West Printing Shop
	WCTC Desekel Market
	WCTC Tailor Shop
	WCTC Export
	WCTC dba The Athletes Foot
	BF Department Store
	WCTC Pick 'N Save
	WCTC Furniture Mart
	WCTC Commercial Space Rental
	WCTC Apartments
	WCTC Ace Hardware & Appliances
	West Car Rental
	WCTC Construction
	WCTC West Mini Mart
	WCTC Mobil Mart/Gas Station
	WCTC Elilai Apartments
	WCTC Repair Shop
	WCTC West Office Supply
	WCTC Delicatessen
	WCTC Auto Sales
	WCTC Kwik Mart
	WCTC Mobil Mart
	WCTC Tropicana Apartments
	WCTC Breadfruit Tree Bake Shop
	WCTC Meyuns Mart
	Palm Bay Bistro
	West Mantekang
	W C T C DBA BF Bargain Center
	WCTC dba Palau Chocolate Factory
	WCTC dba Airai Mobil Mart
	WCTC dba Airai Mobil Gas Station
	WCTC Red Rooster Cafe'
WCTC GLACIER WATER	
West Coral Reef Apartments	
WEST PLAZA HOTEL AT LEBUU STREET	

Western Caroline Trading Company, Inc.	WEST MINI MART LAUNDROMAT
	WEST PLAZA DOWNTOWN APARTMENTS
Western Pacific Technology Inc.	Western PACIFIC Technology, Inc.
Whitni K. Joseph	Tabemono By: Whitney
	SnackShack By: ZayZay
WILD ORCHID MARINE HOTEL RESORT, INC.	COVE RESORT PALAU
	HUNGRY MARLIN
Yanming Yang	ROCK ISLAND CONSTRUCTION
Yihai Chen	Xinde Trading Company, Ltd.
Yunsik Jeong	K2 GLOBAL SHARE DREAM , LTD
	K2 (KARAOKE & RESTAURANT LOCAL BAR & RESTAURANT)
	K2 Global Recycling Company
ZHAODE PALAU LIMITED	ZHAODE PALAU LIMITED
Zhengrong Zhang	HONGXIN COMMERCIAL INVESMENT CO. LTD
	JINLONG ZHIYE YOUXIAN GONGSI