



## BUREAU OF REVENUE & TAXATION

<b>Taxpayer Name</b>	<b>Doing Business As</b>
Advance Improvement Collaborator Corp.	Advance Improvement Collaborator Corp.
Air West Incorporated, Inc.	Fish 'N Fins Since 1972
	Air West, Inc. Travel Agency
	Barracuda Bar & Restaurant
	Fish 'N Wheels
	Ocean Hunter III
Airai Water Paradise, Inc.	Airai Water Paradise Inc. - Hotel Operation
	Airai Water Paradise Inc. - Restaurant
	Airai Water Paradise Inc.- Spa Parlor
	Airai Water Paradise Inc. - Land Transportation
	Airai Water Paradise Inc. - Gift Shop
	AIRAI WATER PARADISE INC.- CHELUUT RESTAURANT
	AIRAI WATER PARADISE INC.- SPACE RENTAL
Alfonso Seklii	Erik Construction
	Cisca and Bons Cleaning
	Cisca and Bons Space Rental
	DESIREE,HADDEN, SHAWN 2 STORE
	DHS 3 LAUNDROMAT
	DHS 3 STORE
	DHS II LAUNDROMAT
Alii Palau Airlines, Inc.	Alii Palau Airlines, Inc.
ALIIIBAMOU RESORTS, INC.	ALIIIBAMOU RESORTS, INC.
Alodia Hesus Persinger	Jim's Boat Repair
An Lichun	Anyi Investment Management Co., Ltd.
Andres Madraisau	Tebadel Mini Mart
	Tebadel Gas Station
	Tebadel Laundromat
AQUA PURE WATER, INC.	FRIENDLIN
	Aqua Pure Water Inc.
	AQUA PURE WATER INC. dba Space Rental
Aric Mos Nakamura	Belau Paradise Tours

Aric Mos Nakamura	WESPAC CONSTRUCTION
	WESPAC TRADING
	BELAU AIRPORT SECURITY COMPANY
	ORREKIM LAUNDRY & DRY CLEANING
	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
Asia Pacific (Palau) Hotels, Inc.	Asia Pacific (Palau) Hotels, Inc.
Asia Pacific Commercial Bank, Inc.	Asia Pacific Commercial Bank, Inc.
ASIA-PACIFIC INT'L INVESTMENT, INC.	Airai Forest Villa
	Airai Forest Villa Restaurant
Barrett Ridep	B'S Izakaya
	Baret Laundromat
	Baret Qwik Mart
	BR HEAVY EQUIPMENT RENTAL
	Island Inn
	Manta Restaurant-345
	MANTA SPACE RENTAL
Bedochel E. Sadang	Triple E's & Company
	PELKOR
	Six80 Apartment
	Six80 Contractors
	SIX80 MOTORSPORTS
Belau Agro Industry Development Corporation	Belau Agro Industry Development Corporation
Belau Island General Services, Inc.	BELAU ISLAND GENERAL SERVICES, INC.
	OK GAS STATION
	ORANGE BEACH CAFE
	WHITE BEACH LAUNDRY SERVICES
	PELELIU ADVENTURES GIFT SHOP
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

Belau Transfer & Terminal Company	Longshoremen Lumber
	Malakal Auto Repair Shop
	Alii Restaurant
	BELAU TRANSFER & TERMINAL COMPANY
Belhaim Sakuma	Cruise Control Dive Shop
	Cruise Control-Over Drive
	Cruise Control Gasoline Station
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
	BH CAR WASH
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
	CARP SALES AND TRADE
	Palau Diving Center
	Carp Construction
	Carp Gas Station
	CARP ISLAND POP UP & BBQ RESTAURANT

Carp Corporation	PALAU DAYTOURS
	CARP RESTAURANT
	CARP CONCIERGE AND GENERAL SERVICES
Chen Qing Yong	PALAU ZHONG SHENG CONSTRUCTION CO.
China Airlines Ltd.	CHINA AIRLINES
China Tourism Development Group, Inc.	China Tourism Development Group Inc.
Ching-Yu Yang	OCEAN SHIELD INSURANCE GROUP
CHU KAN FUNG JEFFREY	PALAU SUNRISE SEA VIEW LANDISON RETREAT
	Palau Sunrise Sea View Landison Retreat
	Palau Sunrise Sea View Landison Retreat
	Palau Sunrise Sea View Landison Retreat
	Palau Sunrise Sea View Landison Retreat
	Palau Sunrise Sea View Landison Retreat
Cindy Rechucher	C & S Distributors
Clifford B. Terry III	TRB Architects
Clinton Moore	Stay Staunch Palau Gymnasium
Cody M. Rorer	CMR CO.
	G & C Underground Services
Consolidated Transportation Services, Inc.	CTSI Money Transfer
	CTSI MONEY TRANSFER
Cui Linbo	HAO TIAN CONSTRUCTION
Dai Youn You	BLACK RAIN ART
Danka Ledgerwood	Danka Ledgerwood PhotoGallery
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	

Demei Obak	BA GENERAL MERCHANDISE
	Obak Farm
	DA Laundromat
Dixie E. Tmetuchl	Riptide Beach Bar & Grill
	D.E. Landscaping
	D-Ice Delivery
	Dichem's Eco Resort
	D.T. Enterprise
	Harbor View Apartment
	PTC Marina Gas Station
	PTC Boat Rental
	Rip Tide Catering Service
Donald Haruo	Orange Beach Co./Antelope
	Antelope Motel
	Palau Plantation Resort
	Forest Garden Restaurant
	Abai Gift Shop
	Jungle Bar
	SHAMANISM
PAGAVA HOLDINGS	
DYX Construction Co., LTD	DYX CONSTRUCTION CO., LTD
Eco Green	Ecogreen Consulting & Management Co.
	Eco Resort
Elilai Corporation	Elilai Seaside Dining
Ephram Polycarp	Beach Sand Construction Company
	Poltalia National Insurance
	Palau Sea & Air Transportation Agency
	PIE Printing & Photo Service
	Risong Duck Farm
	Albatross Palau
	Palau Commemorative Coin Co.
	PALAU GAMING CO.
	RAINBOW FARM
	PSATA DTV
	Allwin Development Company
	RAINBOW WATER BOTTLING COMPANY
	NGERULMUUL QUARRY
	PIE SPACE RENTAL II
DOLIM CAFE	

Ephram Polycarp	Bantasy Development Co.
	Bantasy Quarry
	Bantasy Gas Station
	Babeldaob Waste & Recycling Company
	Bantasy Mortuary
	Bantasy Transportation & Logistics Company
	Bantasy Construction Company
	Bantasy Hardware Store
	Capital Financial Group
Ernst & Young (CNMI), Inc.	Ernst & Young (CNMI), Inc.
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
	KR Construction Company
	TIBEDUL APARTMENTS
Estate of Riosang Salvador	PALAU CURTAIN GEN. MDSE
	MEYUNS DRESS SHOP
	RS FARM-(RIOSANG SALVADOR FARM)
	PARK & PICK SOUVENIR GIFT SHOP
	PCGM TRADING CO.
Eurasia Pacific Inc.	Eurasia Pacific Inc.
	Eurasia Pacific Lines
Eyos Rudimch	Arkemais Gas Station
	Arkemais Gas Station
	DONGOLINO PALAU
	V Marina @ Siangel
	V Marina @ Siangel
	ARKEMAIS RENTAL
F & B United Development Co. Inc.	Palau Hotel
	Space Rental
	F & B United Development Co., Inc.
	F & B United Development Co., Inc.
Family Thai, Inc.	Suriyothai Restaurant
Florence Kerai Ngirmekur	Bem Ermii Burgers & Fries - Airai
Florencio I. Ngiraiwet	West Pacific Trading & Retail Company
	One Fan Travel Service Co.

Florencio I. Ngiraiwet	BEAUTY SHOP
	PACIFIC TRADING & RETAIL COMPANY
	Ngardmau Tour Agency
	PACIFIC CONSTRUCTION CO
Florian Kunz	Coconut Engineering
Fortune Investment & Development Corporation	Fortune Investment & Development Corporation
	Fortune Investment & Development Corp.
	Fortune Investment & Dev't Corp.
Frances Melissa Robles	Elilai Budget Mart
	Elilai Space Rental
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 Cafe
	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	Grand Legend International Asset Management Group
Guam Advance Enterprises Inc.	GUAM ADVANCE ENTERPRISES INC.
Haifeng Song	Palau Huaxia Construction 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
	HIDC-Hanpa Concrete Products
	Hanpa Auto Dealer
	ARIRANG RESTAURANT
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
	GF Auto Parts
	HE Budget Mart II
	GF Automotive Enterprise-Export
	Crowning Glory Hair Salon
Hasinta Lieb	LECOR GENERAL MERCHANDISE
	SEA FOOD ARISTOCRAT RESTAURANT
	GOLD BELAU MASSAGE PARLOR&Beauty Shop
Hasinto Asanuma	K.B. Tour
	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. 5 MORISONG MART
Heath Reklai	FR CONSTRUCTION COMPANY



Hironobu Osuka	ALTECH PTY, LTD.
Hong Biao Xu	AUTHENTIC CHINESE RESTAURANT
	Lighthouse Seaside Restaurant
	Lighthouse Seaside Enterprises
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 Belau Company dba IA Construction
	IA Business Center
	Klamiokl Beauty Shop
	IA Space Rental
	IA Belau Company dba IA Rent A Car
	IA Loop Apartment
	Meda Garden
	Ikelau Affordable Apartments
	IA Space Rental/Iwetchong
	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	
FINANCIAL CONSULTANCY SERVICES	
IHC Hotel Limited	IHC HOTEL LIMITED
Imperial Palau Corporation	IMPAC TOURS
	IMPAC Bakery
	Jive Cafe & Restaurant
	Imperial Palau Management Corporation
	Impac Bakery Export
	SEABIRD
	IMPAC DBA BELAU AUTO CLINIC

Inter-Pacific Development Corporation	Inter-Pacific Development Corporation
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
	AIC Boat Rental
Isaya Sugawara	ISAIAH PALAU
Island Agriculture and Development Corporation	Island Agriculture and Development Corporation
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
IR TOUR BOAT RENTAL	
Japan Airlines Co., Ltd.	Japan Airlines Co., Ltd.

Jass Corporation	GLOBUS TRADING COMPANY
	GLOBUS
	GLOBUS TECH SOLUTIONS COMPANY
	JASS CONSULTING
	Globus Construction
Jayden Twelbang	PALAU 7TH WONDER TOUR SERVICE
	P7W Wholesale
	P7W ARCADE
Jeongheui Kim	CRO.FE
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)
	JING PIN OCEAN STAR HOTEL
	OCEAN STAR RESTAURANT
	OCEAN STAR GIFT SHOP
Joe N. Rengechel	Jezrrae Wear II
	Jezrrae Technical & Repair Services
	Rainbow Martz
	Rainbow Wholesaler
	Rainbow Hardware
Jolie Liston	PALAU HERITAGE CONSULTING
Joon Seek 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
	Solitude Cruise Bar & Restaurant
	LM Ikilang Mini Mart
	SOLITUDE GAIA
Joy K. Ueki	Tumuk Laundromat
	Tumuk Retail
	Minami's & Co./Island Mart
	Island Bakery
	Palau Local Construction

Joy K. Ueki	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
	MU Apartment-Ngerbeched
Junior H. Spesungel	Belau Sales Trading Co. (BSTCO)
JUWI Singapore Projects Pte. Ltd.	JUWI Singapore Projects Pte. Ltd.
K & A Imports	K & A Imports
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 Company, Ltd.	K2 GLOBAL INDUSTRIAL DEVELOPMENT
	K2 GLOBAL INDUSTRIAL DEV'T CO., LTD.
Kaori Consulting Company Ltd.	KAORI CONSULTING COMPANY LTD.
	PCRA
Katherine Masang	Executive Lounge
	CHEN'S FLOWER SHOP
	KATHY'S BEAUTY SHOP
	TIN'S LUNCH BOX
	CHEN'S DRESS SHOP
	SHIMIZU MART
	SHIMIZU MART
Kazuo Osada	Office Osada
KB Shell, Inc.	KB Gas Station
	KB Convenience Store
King M. Sam	KINGFISHER ENTERPRISES
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
Kyung Suk Yu	Blue Corner Hostel
	Blue Corner Restaurant
Landis Rechelluul	LR General Service
	LR Construction
	LR Printing Services
Laurentino Ulechong	ULECHONG SPACE RENTAL
	Mariar Laundromat
	Ulechong Space Rental-Dngeronger
	Ulechong Construction Company
	Palau Water
Laverne Merep	Laverne Merep Company (LMC)
	DYNAMIC GENERAL SERVICES
	Dynamic General Services
	Laverne Merep Makit
Lazarrenna Tmetuchl	BLUE ZONE BUILDERS
LBF Galaxy Palau, Ltd.	L.B.F Galaxy Palau Ltd.
Leisure Development Koror, Inc.	Leisure Development Koror, Inc.
	Four Seasons Explorer
Leticia Sicat-Leidich	Rock Island Kayak Expedition
Lili Ye	SEAWARD MOTEL
Long Rainbow Happy Tour, Inc.	Long Rainbow Happy Tour, Inc.
	Long Rainbow Happy Tour Gift Shop II
	Long Rainbow Happy Tour Boat Rental
Longhui International Investment Corporation	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
	MINC SPACE RENTAL
	MINC SPACE RENTAL
Matson Navigation Company, Inc.	Matson Navigation Co., Inc.
Maxwell International, Inc.	Landmark Marina Hotel
	Landmark Marina Hotel
	Landmark Marina Restaurant & Bar
McKinley Singeo	M & A Riverside Beach Bungalows
	M & A Builders
Melekeok Capital Quarry Inc.	MELEKEOK CAPITAL QUARRY INC.

Miki Fuchisawa	MARINA CAFE VITA
	Marina Cafe Vita - Space Rental
Mlib Tmetuchl	Aqua Magic Palau
	Kemba Convenience Store
	Kemba Sports Fishing, Diving & Land Tour
	MK Land Tour & Diving
	PTC Construction
	TMETUCHL REALTY MANAGEMENT
	MK RESTAURANT
	MK HOTEL & DIVE RESORT
	HMR / PALAU COMPANY
	MK WHOLESALE & GENERAL MERCHANDISE
Moylan's Insurance Underwriters (Palau), Inc.	Moylan's Insurance Underwriters (Palau), Inc.
	Moylan's Insurance Underwriters (Palau), Inc. Dba
MYJ Resort Investment Corporation	PALAU CAROLINES RESORT
Nancy Wong	Best Coffee & Donut House
	Nancy Wong Space Rental - Dngerongel
	Marino Bells Space Rental - Ngerbeched
	Pacific Design & Build
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
	Hertz Rent A Car
NECO Yamaha Corporation	Neco Yamaha Corporation
	Neco Yamaha Corporation (Warehouse)
Ngatpang Quarry Corporation	Ngatpang Quarry Corporation
Ngeremlengui Rock Quarry Inc.	Ngeremlengui Rock Quarry Inc.

Ngiratkel Etpison Company, Inc. (NECO Inc.)	NGIRATKEL ETPISON CO., INC. (NECO INC.)
	Master Electronics
	Master Electronics
	TRUE VALUE PALAU HARDWARE
	DFS PALAU
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
Okura Nikko Hotel Management Co., LTD.	Okura Nikko Hotel Management CO. LTD.
Pacific Islands Development Corporation	Palau Pacific Resort
	PPR - Bar & Restaurant
	PPR-Mesekiu Water Hole Bar
	Beach Barbeque- Palau Pacific resort
	PPR-Space Rental
	PPR-Milad Gift Shop
	Dining Room
Pacific Modair Corporation	PACIFIC MODAIR CORPORATION
Pacific Odyssey, Ltd.	Day Dream
	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

Palasia Resort Inc.	Desomel Restaurant
	Ming's Restaurant
	H-Spa
	Space Rental
	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 Hotel
	Palau Central Apartment
	PALAU CENTRAL CAFE
	PALAU CENTRAL TRADING CO.
	CENTRAL SPA
Palau Chief Garden Investment Co. Ltd.	Palau Chief Garden Investment Co., Ltd.
PALAU CORAL CLUB COMPANY., LTD	PALAU CORAL CLUB COMPANY., LTD
	PALAU CORAL CLUB COMPANY., LTD
Palau Destiny Partners	PALAU MANGROVE RESORT
	Palau Mangrove Resort
	Palau Mangrove Resort
	Palau Mangrove Resort
	Palau Mangrove Resort
	Palau Mangrove Resort
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
	CS Auto Repair Shop
	S & C HOTEL SUITES
	Belau Garbage & Scrap Co.
	Belau Cellular Company
	S&C Apartment
	Malakal Cement Company
	Palau Communication & Electronics Company
PALAU FUNERAL HOME & CHAPEL	Palau Funeral Home and Chapel
Palau Golf, Inc.	Palau Golf, Inc.
	Palau Golf, Inc.
Palau Helicopters, Inc.	Palau Helicopters, Inc.



Palau International Airport Corporation	Palau International Airport Corporation
Palau International Coral Reef Center	Palau International Coral Reef Center
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 Palm Springs Investment Development Limited	Palau Palm Springs Investment Development Limited
PALAU REAL ESTATE TRADING CENTER INC.	HOTEL DEVELOPMENT
Palau Sea Ventures, Inc.	Sam's Tours
	Palau Yacht Club
	Palau Super Yachts
	Unique Productions Palau
	Bottom Time Bar & Grill
Palau Shipping Co., Inc.	Palau Shipping Co., Inc.
	Transportation
	Palau Shipping Co. Inc dba Space Rental
	Palau Shipping Company Inc.- Freight Forwarding
Palau Solar Corporation	Palau Solar Corporation
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 & ENTERPR
	Palau Trinity Corp. dba Pacific Car Rental
	National/Alamo & Enterprise
Palau Watersports Corporation	Palau Agressor II
	Rock Islands Agressor

Palau Watersports Corporation	PALAU AGGRESSOR II - BAR & RESTAURANT
	PALAU WATERSPORTS CORPORATION dba ROCK ISLANDS AGG
	ROCK ISLANDS AGGRESSOR -SOUVENIR SHOP
	PALAU AGGRESSOR II - SOUVENIR SHOP
Palau Wonderland Inc.	Palau Wonderland Inc.
Paradis Development Corporation	PARADIS DEVELOPMENT CORPORATION
Pinoy Express Palau, Inc.	Pinoy Express Palau, Inc.
PNQ Inc.	PNQ Inc.
	PNQ Construction
	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
	RAM CORPORATION
	RANQ 1 SAND
Robert B. Hudkins	Pacific Airport Services
Robert John Scaria	THE TAJ PALAU
Robert Tkel	R & C BOAT CHARTER
	Palau Online Store
	Palau Pacific Island Tour
	P.P.I.T. Gift Shop
	P.P.I.T Car Rental
Roberta King	Ingrid's Bakeshop
	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.	ROCK ISLAND TOUR CO. LTD dba DICHEL BELAU DINNER C
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
	Palau Royal Resort Space Rental
	Palau Royal Resort Mandara Spa
	Hotel Development
Royal Palau Hotel Inc.	Royal Palau Hotel Inc.
RT Management & Realty, Inc./Space Rental	RT Management & Realty Inc./Space Rental
Ryuhei Takeda	J&P Building Maintenance
	J&P Building Maintenance
Sandra S. Pierantozzi	Spaco dba Sun's Flower Shop
	Belau Business Services
	Belvedere Apartments
	MVP Construction & Realty
	SPACO Finance
	Ngerumelong Estates
	Sechedui Apartments
	Elebacheb Kitchens
Sarah Sugiyama	Markusong Store
	PCS Construction
	PCS Apartment
	Sarah's Yum Yum Food Catering
	Sarah's Yum Yum Bar & Grill dba 747 West
Sea Passion Corporation	Sea Passion Corporation
	Sea Passion Corporation (Hotel)
	Sea Passion Beach Bar
	Sea Passion Restaurant
	Sea Passion Studio
	Sea Passion Function Hall
Sea Sky International Development Group, Incorpora	Sea Sky International Development Group, Incorpora
	Sea Sky International Development Group, Inc.
Shallum N. Etpison	Neco Industrial Park
	Etpison Space Rental

Shallum N. Etpison	SE Credit
	Palau Agriculture
SHEEN R TECHUR	HI YOUNG STORE
	HI YOUNG DRESS SHOP
Shimbros International Inc.	CHELEBACHEB DISTRIBUTORS
Siegfried B. Nakamura	Risuke's Apartments
	Siegfried B. Nakamura, Attorney at Law
	Sorai's Construction Company
	Abigail's Boat Rental
Sky Asia International Group Investment Limited	Sky Asia International Group (Palau) Investment L
	Sky Asia International Group (Palau) Investment L
Sky Dive Palau Inc.	SKY DIVE PALAU INC.
Skyworks Global, Palau Inc.	PALAU AIRLINES
SMILE AIR, INC.	SMILE AIR, INC.
SOCIO MICRONESIA INC.	SOCIO MICRONESIA, INC.
Solar Pacific Pristine Power, Inc.	Solar Pacific Pristine Power, 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 Mercur
	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 S. Whipps	Surangel & Sons - Mason's Hardware (Do It Center)
	Surangel & Sons - Yrang's Beauty Salon and OJ Kutz
	Surangel & Sons Company- Export
	Surangel & Sons - Waisei Rental
	Surangel & Sons - Mason's Rock Products (Oikull)
	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
	L'AMARENA
	SURANGEL & SONS - CHATIME PALAU(KOROR)
	Jinrui Mina Menrui Ramen Shop - Airai
Surangel's WorldWide Travel Corporation	Surangel's WorldWide Travel Corporation
T&M Kumangai Inc.	Kumangai Bakery
	Emamelei Restaurant
	Emamelei Restaurant 2
	Kumangai Bakery Exports
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
	T- Wash & Dry
	BUBBLE TEA SHOP
	T.M.K. GENERAL MERCHANDISE
Tmetuchl & Tmetuchl Holdings Inc.	Tmetuchl & Tmetuchl Holdings, Inc.
	T&T Security & Maintenance Services
Top Earth Technology Co. Ltd.	Top Earth Technology Co. Ltd.
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
Travelr Palau Limited	PVH Billiard
	Travelr Palasia
Tsukasa Maeda	Travelr Airport
Uchel Tmetuchl	Daijob Company
	SUN HILLS COMPANY/RENTALS
	SUN HILLS COMPANY/CONSTRUCTION
Ueki Belau Development Incorporated	SUN HILLS COMPANY/Importer, Trading
	UBDI Blue Marlin
	U.B.D.I Belau Tour
	U.B.D.I. Blue Marlin Rur
	Biib Bus Incorporated (BBI)
	Belau Rent A Car
United Airlines, Inc.	UBDI White Rock Lily
	U.B.D.I BLUE MARLIN RUR CAFE
Vance Polycarp	United Airlines, Inc.
	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
	86 BLUE TOUR
	86 BLUE
	ALII BABA
Little Wan	
Vance Polycarp	HK LUCKY RESTAURANT
VILLA VILLA CORPORATION	SHELL VILLA APARTEL RESORT
	Shell Villa Restaurant & Bar
Wallant International Trade (Palau), Ltd.	Wallant Int'l Trade-Hotel
	Wallant Int'l Trade-Restaurant

Wallant International Trade (Palau), Ltd.	Wallant Int'l Trade-Golf Driving Range
	Papago Gift Shop
	Wallant Int'l Trade-Space Rental
WANJIN PALAU DEVELOPMENT CORPORATION	WANJIN PALAU DEVELOPMENT CORPORATION
Washington Elidechedong	WE SMALL LOAN
	WE CONSTRUCT
	WE PRINT
Waylen S. Joseph	VMJ CONSTRUCTION COMPANY
	JBW REALTY Co.
Weiqiang Chen	PALAU REAL ESTATE COMPANY
Wesley Bo Pan	Palau Fengsheng Fishery Venture
	PALAU PING AN REAL ESTATE COMPANY
WESPAC-Kyowa Shipping Co.	WESPAC-Kyowa Shipping Co., Ltd.
West Plaza Hotel, Inc.	West Plaza Hotel Downtown
	West Plaza Hotel Desekele
	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 Desekele 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	

Western Caroline Trading Company, Inc.	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
	WEST CORAL REEF APARTMENTS
	WEST MINI MART LAUNDROMAT
	WEST PLAZA DOWNTOWN APARTMENTS
	WEST MELEKEOK MART
	WEST MELEKEOK GAS STATION
WEST ACE MELEKEOK	
THE MONEYBIRD CAFE	
Western Pacific Technology Inc.	Western PACIFIC Technology, Inc.
WILD ORCHID MARINE HOTEL RESORT, INC.	COVE RESORT PALAU
	HUNGRY MARLIN
Yanming Yang	ROCK ISLAND CONSTRUCTION
Yen-Ju Chang aka Allan Chang	Seahorse Prince Co.
Yunsik Jeong	K2 GLOBAL SHARE DREAM , LTD
	K2 (KARAOKE & RESTAURANT LOCAL BAR & RESTAURANT)
ZHAODE PALAU LIMITED	ZHAODE PALAU LIMITED
Zhengrong Zhang	HONGXIN COMMERCIAL INVESMENT CO. LTD
	JINLONG ZHIYE YOUXIAN GONGSI