



**BUREAU OF  
REVENUE &  
TAXATION**

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

Aric Mos Nakamura	Belau Paradise Tours
	MALAKAL CONVENIENCE STORE
	MCS APARTMENT A
	MCS APARTMENT B
	MCS HOTEL
	ORREKIM LAUNDRY & DRY CLEANING
	WESPAC CONSTRUCTION
	WESPAC TRADING
	WESTERN PACIFIC SHIPPING COMPANY
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 INT'L INVESTMENT, INC.	Airai Forest Villa
	Airai Forest Villa Restaurant
Barrett Ridep	Baret Qwik Mart
	BR HEAVY EQUIPMENT RENTAL
	B'S Izakaya
	Island Inn
	Manta Restaurant-345
	MANTA SPACE RENTAL
Bedochel E. Sadang	PELKOR
	Six80 Apartment
	Six80 Contractors
	SIX80 MOTORSPORTS
	Triple E's & Company
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
Belau Island General Services, Inc.	PELELIU ADVENTURES GIFT SHOP
	WHITE BEACH LAUNDRY SERVICES

Belau Offshore Fisheries , Inc.	BELAU OFFSHORE FISHERIES, INC.
Belau Submarine Cable Corporation	Belau Submarine Cable Corporation
Belau Transfer & Terminal Company	Alii Restaurant
	Belau Gas Company
	Belau Ship Yard
	Belau Transfer & Terminal Company
	BELAU TRANSFER & TERMINAL COMPANY
	Longshoremen Lumber
	Longshoremen's Inn
	Malakal Auto Repair Shop
Belhaim Sakuma	ANTHIAS KITCHEN
	Cruise Control Dive Shop
	Cruise Control Gasoline Station
	Cruise Control-Over Drive
	JMC One Stop Shop
BEL-PACIFIC, INC.	BEL-PACIFIC, INC.
Beluu Sea View Resort Partnership	Beluu Restaurant
	Beluu Sea View Resort
Benita Ngirmang	BH II STORE
	BH RENT A CAR
Billy Takamine	BELAU MOTORS
	BTL
	JUNGLE RIVER BOAT CRUISE
	PALAU RENTALS
	TT IMPORTS
	WCC HEAVY EQUIPMENT RENTALS
	Williams Construction Company
Biota, Inc.	Biota, Inc.
Blue Bay Petroleum Incorporated	Blue Bay Petroleum Incorporated
Blue Ocean Corporation	Umi Catering
	Umi Japanese Restaurant

Bravo Corporation, Inc.	BRAVO CORP., DBA PALAU SIREN
	Bravo Corporation, Inc.
	Bravo Corporation, Inc. dba Siren Bar
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 Construction
	CARP CORPORATION
	Carp Gas Station
	Carp Human Resource Services
	CARP ISLAND RESORT
	CARP RESTAURANT
	ISLAND MINIMART
	ISLAND RESTAURANT
	PALAU DAYTOURS
	Palau Diving Center
Chen Qing Yong	PALAU ZHONG SHENG CONSTRUCTION CO.
China Airlines Ltd.	CHINA AIRLINES
China Tourism Development Group, Inc.	China Tourism Development Group Inc.
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
	Palau Sunrise Sea View Landison Retreat
	CHU KAN FUNG JEFFREY
Cindy Rechucher	C & S Distributors
	C & S Makit
Cliff B. Terry III	Bayside Bed & Breakfast
	TRB Architects

Clinton Moore	Stay Staunch Palau Gymnasium
Cody M. Rorer	G & C Underground Services
	CMR CO.
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
DELOITTE & TOUCHE, INC.	Deloitte & Touche, Inc.
Demei Obak	B.A. STORE 2
	BA 3
	BA GENERAL MERCHANDISE
	DA STORE
	December Apartment
	December Construction
	Highway Mobil Mart
	Hotel December
	LURS LAUNDROMAT
	LURS MART
	Obak Boat Repair
	Palau Adventure
	Palau Pacific Water
	Dixie E. Tmetuchl  Dixie E. Tmetuchl
D.T. Enterprise	
D-Ice Delivery	
Dichem's Eco Resort	
Harbor View Apartment	
Kemba Sports Fishing Company	
Lotus Beauty Salon	
PTC Boat Rental	
PTC Marina Gas Station	
Rip Tide Catering Service	
Riptide Beach Bar & Grill	

Donald Haruo	Abai Gift Shop
	Antelope Motel
	Forest Garden Restaurant
	Jungle Bar
	Orange Beach Co./Antelope
	PAGAVA HOLDINGS
	Palau Plantation Resort
	SHAMANISM
DYX Construction Co., LTD	DYX CONSTRUCTION CO., LTD
Eco Green	Ecogreen Consulting & Management Co.
	Eco Resort
Elilai Corporation	Elilai Seaside Dining
Ephram Polycarp	DOLIM CAFE
	Albatross Palau
	Albatross Palau
	Allwin Development Company
	Allwin Development Company
	Beach Sand Construction Company
	Beach Sand Construction Company
	DOLIM CAFE
	NGERULMUUL QUARRY
	NGERULMUUL QUARRY
	Palau Commemorative Coin Co.
	Palau Commemorative Coin Co.
	PALAU GAMING CO.
	PALAU GAMING CO.
	Palau Sea & Air Transportation Agency
	Palau Sea & Air Transportation Agency
	PIE Printing & Photo Service
	PIE Printing & Photo Service
	PIE SPACE RENTAL II
	PIE SPACE RENTAL II
Politalia National Insurance	
Politalia National Insurance	

	PSATA DTV
	PSATA DTV
	RAINBOW FARM
	RAINBOW FARM
	RAINBOW WATER BOTTLING COMPANY
	RAINBOW WATER BOTTLING COMPANY
	Risong Duck Farm
	Risong Duck Farm
Ernst & Young (CNMI) Inc.	Ernst & Young (CNMI) Inc.
ESCO-TEC Co., Ltd	ESCO-TEC Co., Ltd
Estate of Isidoro Rudimch	Koror Wholesaler
	KR Apartment
	KR Construction Company
	KR Hardware & Construction
	Sure Save Mart
	TIBEDUL APARTMENTS
	Western Pacific Communication
Eurasia Pacific Inc.	Eurasia Pacific Inc.
	Eurasia Pacific Lines
Eyos Rudimch Eyos Rudimch	Arkemais Gas Station
	Arkemais Gas Station
	ARKEMAIS RENTAL
	ARKEMAIS RENTAL
	ARKEMAIS RENTAL
	DONGOLINO PALAU
	SMOKE PRINTING
	V Marina @ Siangel
	V Marina @ Siangel
F & B United Development Co. Inc.	F & B United Development Co., Inc.
	F & B United Development Co., Inc.
	Palau Hotel
	Space Rental
Family Thai, Inc.	Suriyothai Restaurant
FANG CHAOJIE	FELICITY ASSET MANAGEMEBNT
Florence Kerai Ngirmekur	Bem Ermii Burgers & Fries - Airai

Florencio I. Ngiraiwet	BEAUTY SHOP
	Ngardmau Tour Agency
	One Fan Travel Service Co.
	PACIFIC CONSTRUCTION CO
	PACIFIC TRADING & RETAIL COMPANY
	West Pacific Trading & Retail Company
Fortune Investment & Development Corporation	Fortune Investment & Development Corp.
	Fortune Investment & Dev't Corp.
	Fortune Investment and Development Corporation
Frances Melissa Robles	Elilai Space Rental
	Elilai Budget Mart
Francine Ngemaes	HP SHOPWISE
	HP Construction Enterprise Co. II
Francisca K. Seklii	Masa Store
Francisco J. Gibbons	Franco's & Company
Francisco J. Gibbons	Franco's & Company Space Rental
	Oyaol Laundromat
Garner Saito	G&C CLEANING SERVICES
George Rechucher	P.I.D.C Marine
	P.I.D.C. Apartment
	P.I.D.C. Cargo Agent
	P.I.D.C. Construction
	P.I.D.C. Machine Shop
	P.I.D.C. Market
	Palau Investment & Development Company
	Palau Investment & Development Company (PIDC)
	Palau Wholesale
GF Enterprise Inc.	GF Enterprise Incorporation
Gibbons Enterprises Corporation	Coconut Hut
	Gibbons Enterprises Corporation
	Rock Island Apartment
	Rock Island Cafe
	ROCK ISLAND CAFE



	Rock Island Construction
	Rock Island Upholstery
Global Corporation	GLOBAL CORPORATION
Golden Pacific Ventures, Ltd.	GPV APARTMENT
	Golden Real Estate
	Palau Paradise Hotel
	Rainbow Condominium & Apartment
Grand Legend International Asset Management Group Co., Ltd.	Grand Legend International Asset Management Group Co., Ltd.
Haifeng Song	Palau Huaxia Construction Co., Ltd.
Hanpa Industrial Development Corporation	Hanpa Auto Dealer
	Hanpa Construction Company
	Hanpa Equipment Rental
	Hanpa Industrial Development Corporation
	Hanpa Rock Quarry
	HIDC Shopping Center
	HIDC-Export
	HIDC-Hanpa Concrete Products
	HIDC-Retail
Harry Besebes	HBO CAR WASH
	HBO Construction
	HBO Express
	HBO General Merchandise
	HBO General Services
	HBO Let's Go Fishing
	HBO TIRE SHOP
Haruo Esang	Crowning Glory Hair Salon
	GF Auto Parts
	GF Automotive Enterprise-Export
	HE Budget Mart I
	HE Budget Mart II
	HE Budget Mart Space Rental
	United Trust Construction Company

	White Crocodile
Hasinta Lieb	SEA FOOD ARISTOCRAT RESTAURANT
	GOLD BELAU MASSAGE PARLOR&Beauty Shop
	LECOR GENERAL MERCHANDISE
Hasinto Asanuma	H.A 4 Ngerbeched Mart
	H.A Boat Rental
	H.A. Ent. Tire Shop
	H.A. III Meyuns Mart
	H.A. Retail Store II
	H.A. Sunrise Hardware
	K.B. Tour
Heath Reklai	F.R. Express
	FR CONSTRUCTION COMPANY
	FR EXPRESS
Hironobu Osuka	ALTECH PTY, LTD.
Hong Biao Xu	AUTHENTIC CHINESE RESTAURANT
	Lighthouse Seaside Enterprises
	Lighthouse Seaside 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	Bayview Apartment
	CK Mansion
	IA Belau Company dba IA Construction
	IA Belau Company dba IA Rent A Car
	IA Business Center
	IA Loop Apartment
	IA PROPERTY & REALTY
	IA Space Rental
	IA Space Rental/Iwetchong
	IA TOUR
	Ikela Affordable Apartments

Ignacio Anastacio	Island Apartelle
	Island Apartelle Laundromat
	Kikai Apartment
	Klamiokl Beauty Shop
	Meda Garden
	Meda Korner
	Meda Royal
	Mokko Village Apartment
	Rik's Apartment
	VILLA DE JV APARTMENT
Imperial Palau Corporation	IMPAC Bakery
	Impac Bakery Export
	IMPAC DBA BELAU AUTO CLINIC
	IMPAC TOURS
	Imperial Palau Management Corporation
	Jive Cafe & Restaurant
	SEABIRD
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
	AIC Boat Rental
	AIC Craft dba Palette
	Auto Parts
	Auto Repair
	Bicycle Rent
Isaya Sugawara	ISAIAH 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.	IPRC ~ ISLAND PARADISE RESTAURANT
	IPRC CO., LTD. ~ IPRC GIFT SHOP
	IPRC CO., LTD. ~ IPRC SPACE RENTAL
Island Paradise Resort Club Co., Ltd.	ISLAND PARADISE RESORT CLUB CO., LTD.
Ivan Rudimch	I Rudimch & Company
	IR CAR RENTAL
	IR IYEBUKL APARTMENT
	IR MELKEOK/RENTAL
	IR MOTORS
	IR Space Rental
	IR Topside Space Rental
	IR-Airai House Rental
	IR-NGERUSAR SPACE RENTAL
	Midtown Express Tire & Lube
	Midtown Gas Station
	Midtown Service Station
	Topside Service Station
TSS KITCHEN	
Japan Airlines Co., Ltd.	Japan Airlines Co., Ltd.
Jass Corporation	GLOBUS
	GLOBUS TECH SOLUTIONS COMPANY
	GLOBUS TRADING COMPANY
	JASS CONSULTING
Jayden Twelbang	P7W ARCADE
	P7W Wholesale
	PALAU 7TH WONDER TOUR SERVICE
Jesse Lee Alpert	ALPERT PICTURES
Jia Haiguang	HD CONSTRUCTION COMPANY
Jialing Luo	Sino Pacific Investment & Management Consulting Co.

Jing Pin Inc.	Jing Pin Century Apartment
	JING PIN INC.
Jing Pin Inc.	JING PIN INC.(CHINA KITCHEN)
	JING PIN OCEAN STAR HOTEL
	Ocean Star Apartment
	OCEAN STAR GIFT SHOP
	OCEAN STAR RESTAURANT
Jizhang Wang	Asia Pacific (Palau) International Industrial Group
Joe N. Rengechel	Jezrrae Technical & Repair Services
	Jezrrae Wear II
	Rainbow Hardware
	Rainbow Martz
	Rainbow Wholesaler
Jolie Liston	PALAU HERITAGE CONSULTING
Joon Seok Song	Pacific Patent Services
Jordan Malsol	Dragon Divers
	Dumpling King
	LM Catering
	LM HIGH SEAS STORE
	LM II BEST BELAU MART
	LM III
	LM Malakal Store
	Solitude Cruise & Scuba Co.
	Solitude Cruise Bar & Restaurant
	Joy K. Ueki
Hair Design Beauty Salon	
Island Bakery	
KADO-YA RESTAURANT	
Minami's & Co./Island Mart	
MU Apartment-Island Mart	
MU Apartment-Lebuu	
Ocean Academy Palau	
Ocean Academy Palau, Island Lounge	
Palau Local Construction	

Joy K. Ueki	Snack Bar
	Tumuk Laundromat
	Tumuk Retail
Junior H. Spesungel	Belau Sales Trading Co. (BSTCO)
JUWI Singapore Projects Pte. Ltd.	JUWI Singapore Projects Pte. Ltd.
K Holdings Inc.	K Holdings Inc.
	K Holdings, Inc DBA Rose Garden Resort Bar & Rest
	K Holdings, Inc., DBA Rose Garden Resort
	ROSE GARDEN APARTMENT
K2 Global Industrial Development Company, Ltd.	K2 GLOBAL INDUSTRIAL DEVELOPMENT
	K2 GLOBAL INDUSTRIAL DEV'T CO., LTD.
Kaori Consulting Company Ltd.	PCRA
	KAORI CONSULTING COMPANY LTD.
Katherine Masang	CHEN'S CAFE
	CHEN'S DRESS SHOP
	CHEN'S FLOWER SHOP
	Executive Lounge
	KATHY'S BEAUTY SHOP
	SHIMIZU MART
	SHIMIZU MART
	TIN'S LUNCH BOX
Kazuo Osada	Office Osada
KB Shell, Inc.	KB Convenience Store
	KB Gas Station
King M. Sam	KINGFISHER BENTO
	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
Koo Soon Park	KSP CONSTRUCTION MANAGEMENT
Kramers	Kramers

Kristen Louise Decina	Osebelel A Charm
KW Corporation	KW INVESTMENT SERVICES
Landis Rechelluul	LR Construction
	LR General Service
Laurentino Ulechong	Mariar Laundromat
	Palau Water
	Ulechong Construction Company
	ULECHONG SPACE RENTAL
	Ulechong Space Rental-Dngeronger
LBF Galaxy Palau, Ltd.	L.B.F Galaxy Palau Ltd.
Leisure Development Koror, Inc.	Leisure Development Koror, Inc.
Lesson Two Palau, Ltd.	Lesson Two Palau, Ltd.
	Lesson Two Palau, Ltd. - Gift Shop
Leticia Sicat-Leidich	Rock Island Kayak Expedition
Lili Ye	SEAWARD MOTEL
Longhui International Investment Corporation	CLIFFSIDE VIEW HOTEL
	Longhui International Investment Corporation
Mandara Spa Palau, Inc.	Mandara Spa Palau, Inc.
Marcello V. Pierantozzi	MVP Space Rentals
Mary Kishigawa	MINC SPACE RENTAL
	Minc Consultant/Agent
	MINC Space Rental
	MINC SPACE RENTAL
Maxwell International, Inc.	Landmark Marina Hotel
	Landmark Marina Hotel
	Landmark Marina Restaurant & Bar
McKinley Singeo	M & A Builders
	M & A Riverside Beach Bungalows
Melekeok Capital Quarry Inc.	MELEKEOK CAPITAL QUARRY INC.
Micronesia Airlines Corporation	Alii Palau Airlines, Inc.
Miki Fuchisawa	MARINA CAFE VITA

	Marina Cafe Vita - Space Rental
Mlib Tmetuchl	MK HOTEL & DIVE RESORT
	Aqua Magic Palau
	HMR / PALAU COMPANY
	Kemba Convenience Store
	Kemba Sports Fishing, Diving & Land Tour
	M.T. ONLINE MKTG CO
	MK Land Tour & Diving
	MK RESTAURANT
	MK WHOLESALE & GENERAL MERCHANDISE
	Ngaremlengui Scrap Collection
	Ngaremlengui Scrap Collection/Export
	PTC Construction
	TMETUCHL REALTY MANAGEMENT
	Moylan's Insurance Underwriters (Palau), Inc.
Moylan's Insurance Underwriters (Palau), Inc. Db a Tsuneo Professional Building Rental Agency	
MYJ Resort Investment Corporation	PALAU CAROLINES RESORT
	Lalii/Dibech Wong Space Rental
	Marino Bells Space Rental - Ngerbeched
	Nancy Wong Space Rental - Dngerongel
	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	Drop Off Bar & Grill
	Neco Marine Corporation



NECO Plaza Corporation	Convenience Gas Station
	Convenience Store
	Five Star Auto Sales
	Five Star Wholesale Food
	Hertz Rent A Car
	Neco Plaza Corporation
	Payless Market
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.)	Master Electronics
	Master Electronics
	Master Electronics
	NGIRATKEL ETPISON CO., INC. (NECO INC.)
	TRUE VALUE PALAU HARDWARE
Ngiratmetuchel R. Belechl	Belechl Apartment
	Belechl Blocks
	Belechl Enterprises
	Belechl Gas Station
	Belechl Laundromat-Ngerbeched
	Belechl Space Rental
	Belechl Space Rental-Ngerchemai
	Belechl Store-MDock
	Belechl Store-Ngerbeched
	Belechl Store-Ngerchemai
Nishi Corporation, Inc.	Nishi Corp., Inc. dba Garden Palace Downtown Koror
Pacific Islands Development Corporation	Beach Barbeque- Palau Pacific resort
	Dining Room
	Palau Pacific Resort
	PPR - Bar & Restaurant

	PPR-Mesekiu Water Hole Bar
	PPR-Milad Gift Shop
	PPR-Space Rental
Pacific Modair Corporation	PACIFIC MODAIR CORPORATION
Pacific Odyssey, Ltd.	Day Dream
	Day Dream Cruise
	Daydream Gift Shop
	PACIFIC ODYSSEY LTD., DBA NATUREWALK
	Ryoma Kitchen
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.	APARTMENT RENTAL
	Desomel Restaurant
	H-Spa
	Ming's Restaurant
	Palasia Hotel Palau
	Space Rental
	Weltz Bar
Palau Blue Gold Investment Corporation	Palau Blue Gold Investment Corporation
Palau Brewing Company Inc.	Palau Brewing Company Inc.
Palau Central, Inc.	CENTRAL SPA
	Palau Central Apartment
	PALAU CENTRAL CAFE
	Palau Central Hotel
	PALAU CENTRAL TRADING CO.
Palau Construction & Engineering Corporation	PCEC CONSTRUCTION DIVISION
	PCEC ENGINEERING DIVISION
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.	PECI CARQUEST AUTO PARTS
	Belau Cellular Company
	Belau Garbage & Scrap Co.
	Comfort Hotel Tour Services
	CS Auto Repair Shop
	Malakal Cement Company
	Palau Communication & Electronics Company
	Palau Equipment Co., Inc.
	S & C HOTEL SUITES
	S&C Apartment
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 Coral Reef Center	Palau International Coral Reef Center
Palau International Investments, Inc.	Palau International Investments, Inc.
Palau International Traders, Inc.	Palau International Traders Inc.- Export
	Palau International Traders Inc.- Fish Processing
	Palau International Traders Inc.- Retail
	Palau International Traders, Inc.
Palau Island Club, Inc.	PICI Boat Rental
	Palau Island Club, Inc.

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.	Palau Super Yachts
	Palau Yacht Club
	Sam's Tours
	Unique Productions Palau
Palau Shipping Co., Inc.	Palau Shipping Co. Inc dba Space Rental
	Palau Shipping Co., Inc.
	Palau Shipping Company Inc.- Freight Forwarding
	Transportation
Palau Solar Corporation	Palau Solar Corporation
Palau Sunrise Real Estate & Construction Co., Ltd.	Palau Sunrise Real Estate
	Palau Sunrise Real Estate & Construction
	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 - BAR & RESTAURANT

	PALAU AGGRESSOR II - SOUVENIR SHOP
	Palau Agressor II
	PALAU WATERSPORTS CORPORATION dba ROCK ISLANDS AGGRESSOR BAR & RESTAURANT
	ROCK ISLANDS AGGRESSOR - SOUVENIR SHOP
	Rock Islands Agressor
Palau Wonderland Inc.	Infrastructure development
Paradis Development Corporation	PARADIS DEVELOPMENT CORPORATION
Pinoy Express Palau, Inc.	Pinoy Express Palau, Inc.
PNQ Inc.	PNQ Construction
	PNQ Inc.
PNQ Inc.	PNQ Inc., Coral Sand
	PNQ Inc., Equipment Rental
	PNQ Inc., Sawmill
	PNQ Ready-Mix Concrete
PRA Inc.	Computer Sales & Services
	Island Times
	PRA Farming
	PRA Space Rental
	PRA/ Happy Landing Gas Station
Rachel I. Rdialul	AR DESIGN & SERVICES
	AR Creative Prints & Souvenirs
	Jello's Fashion & General Merchandise
RAM CORPORATION	RAM CORPORATION
	RAM CORPORATION
	RANQ 1 SAND
Riosang Salvador	Elilai Retail Store
	ELILAI RETAIL STORE
	Meyuns Dress Shop
	MEYUNS DRESS SHOP
	Palau Curtain & General Merchandise
	PALAU CURTAIN GEN. MDSE

	Park & Pick Souvenir Gift Shop
	PARK & PICK SOUVENIR GIFT SHOP
	PCGM Trading Co.
	PCGM TRADING CO.
	RS FARM
	RS Farm-(Riosang Salvador Farm)
Robert B. Hudkins	Pacific Airport Services
Robert John Scaria	THE TAJ PALAU
Robert Tkel	Blue Ocean Marine Store
	Palau Online Store
	Palau Pacific Island Tour
	R & C BOAT CHARTER
Roberta King	Ingrid's Bakeshop
	King's Minute Mart
Roberta King & Solomon King	King's Space Rental
	King's Construction
Rock Island Tour Co., Ltd.	ROCK ISLAND TOUR CO. LTD dba DICHEL BELAU DINNER CRUISE
	R.I.T.C.
Roll'em Productions Inc., Palau	Roll'em Productions Inc., Palau
Royal Palau Enterprises, LTD.	Hotel Development
	Palau Royal Resort - Breeze Bar
	Palau Royal Resort - Coral Bar
	Palau Royal Resort - Gift Shop
	Palau Royal Resort - Hotel
	Palau Royal Resort - Waves Restaurant
	Palau Royal Resort Mandara Spa
	Palau Royal Resort Space Rental
Royal Palau Hotel Inc.	Royal Palau Hotel Inc.
RT Management & Realty Inc./Space Rental	RT Management & Realty Inc./Space Rental
Russell Rodas	KEKWII FARM
	KEKWII'S KITCHENETTE
	KTK Construction

	PALAU SMART TECHNOLOGY (PST)
	Television Broadcasting System(TBS)
Ryuhei Takeda	J&P Building Maintenance
	J&P Building Maintenance
Sandra S. Pierantozzi	Belau Business Services
	Belvedere Apartments
	MVP Construction & Realty
	Ngerumelong Estates
	Sechedui Apartments
	Spaco dba Sun's Flower Shop
Sarah Sugiyama	Markusong Store
	Palau Community Store-PCS
	PCS Apartment
	PCS Construction
	Sarah's Yum Yum Bar & Grill dba 747 West
	Sarah's Yum Yum Food Catering
Scott Yano	Yano & Sons
Sea Passion Corporation	Sea Passion Beach Bar
	Sea Passion Corporation
	Sea Passion Corporation (Hotel)
	Sea Passion Function Hall
	Sea Passion Restaurant
	Sea Passion Studio
Sea Sky International Development Group, Incorporated	Sea Sky International Development Group, Inc.
	Sea Sky International Development Group, Incorporated
Shallum N. Etpison	Neco Industrial Park
	Palau Agriculture
	SE Credit
Shallum N. Etpison	Etpison Space Rental
SHEEN R TECHUR	HI YOUNG DRESS SHOP
	HI YOUNG STORE
Shimbros International Inc.	CHELEBACHEB DISTRIBUTORS
Siegfried B. Nakamura	Abigail's Boat Rental

	Sorai's Construction Company
	Siegfried B. Nakamura, Attorney at Law
	Risuke's Apartments
Sky Asia International Group Investment Limited	Sky Asia International Group (Palau) 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.
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.	Ondung Beauty Shop
	SS Ent. DBA The Penthouse
	The Penthouse Hotel
	The Penthouse Restaurant
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	L'AMARENA
	SURANGEL & SONS - CHATIME PALAU(KOROR)
	Surangel & Sons - Hot Wheels Palau
	SURANGEL & SONS - KSAU'S IMAGING ZONE
	Surangel & Sons - Ksau's Motors and Mason's Mercury Marine
	Surangel & Sons - Mason's Hardware (Do It Center)



Surangel S. Whipps	Surangel & Sons - Mason's Rock Products (Ngetmeduch)
	Surangel & Sons - Mason's Rock Products (Oikull)
	Surangel & Sons - Waisei Rental
	Surangel & Sons - Yrang's Beauty Salon and OJ Kutz
	Surangel & Sons - Yrang's Home Furnishings
	Surangel & Sons Batching Plant
	SURANGEL & SONS -CHATIME PALAU
	Surangel & Sons Company
	Surangel & Sons Company- Export
	Surangel & Sons Construction
	Surangel & Sons Dept. Store & Rock Is. Action Wear
	Surangel & Sons Logistics
	Surangel & Sons Real Estate
	Surangel & Sons Rock Quarry
	SURANGEL & SONS-AVIS PALAU
	SURANGEL'S SUPERCENTER-AIRAI
Surangel's WorldWide Travel Corporation	Surangel's WorldWide Travel Corporation
T&M Kumangai Inc.	Emaimelei Restaurant
	Emaimelei Restaurant 2
	Kumangai Bakery
	Kumangai Bakery Exports
Takahiro Oitate	Fortec Consultants
Tensin Corporation	Tensin Corporation
Thomas Schubert	Pacific International Consulting
Tilde Eriich	BUBBLE TEA SHOP
	Chiao Tai Scrap Company
	CT Auto Shop
	CT Shop
	High Speed Automotive
	Palau Waste Collection

Tilde Eriich	Silver Aquaculture
	SUNS RENT- A- CAR
	T- Wash & Dry
	T.M.K. Construction
	T.M.K. GENERAL MERCHANDISE
	T-MART
Tova H. Bornovski	Eco Green Agricultural Innovations
Toward Enterprise Palau Co., Ltd.	PALAU VACATION HOTEL
	PVH Billiard
	Space Rental
	T.E.P.C. LTD. dba BAR
	T.E.P.C. LTD. dba RESTAURANT
	Toward Enterprise Palau Co, Ltd
Travelr Palau Limited	Travelr Airport
	Travelr Palasia
Tsukasa Maeda	Daijob Company
Turtle Hotel Development Co.,Ltd	Turtle Hotel Development Co., Ltd
Ueki Belau Development Incorporated	Belau Rent A Car
	Biib Bus Incorporated (BBI)
	U.B.D.I Belau Tour
	U.B.D.I BLUE MARLIN RUR CAFE
	U.B.D.I. Blue Marlin Rur
	UBDI Blue Marlin
	UBDI White Rock Lily
United Airlines, Inc.	United Airlines, Inc.
Vance Polycarp	3G CLOUDMANGO
	3G ELECTRONICS SALES & SERVICES
	3G LOGISTICS AND TRANSPORTATION
	3G PROPERTY MANAGEMENT
	3G SOLAR TECH AND INSTALLATION
	86 BLUE TOUR
	BO MANAGER
	Galaxy Builders Company
	Galaxy Dexigner Co.

Vance Polycarp	Galaxy Investment Group
	MONEY TREE
VILLA VILLA CORPORATION	SHELL VILLA APARTEL RESORT
	Shell Villa Restaurant & Bar
Wallant International Trade (Palau), Ltd.	Papago Gift Shop
	Wallant Int'l Trade-Golf Driving Range
	Wallant Int'l Trade-Hotel
	Wallant Int'l Trade-Restaurant
	Wallant Int'l Trade-Space Rental
WANJIN PALAU DEVELOPMENT CORPORATION	WANJIN PALAU DEVELOPMENT CORPORATION
Washington Elidechedong	WE CONSTRUCT
	WE PRINT
	WE SMALL LOAN
	WE'S PINOY RESTAURANT
Waylen Joseph	VMJ CONSTRUCTION COMPANY
Weiqiang Chen	PALAU REAL ESTATE COMPANY
Wesley Bo Pan	PALAU PING AN REAL ESTATE COMPANY
	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 By The Sea
	West Plaza Hotel Desekel
	West Plaza Hotel Downtown
	West Plaza Hotel Malakal
West Travel Agency Inc.	West Travel Agency Inc.
Western Caroline Trading Company, Inc.	BF Department Store
	Palm Bay Bistro
	W C T C DBA BF Bargain Center
	WCTC Breadfruit Tree Bake Shop
	WCTC Ace Hardware & Appliances
	WCTC Apartments

Western Caroline Trading Company, Inc.	WCTC Auto Sales
	WCTC Commercial Space Rental
	WCTC Construction
	WCTC dba Airai Mobil Gas Station
	WCTC dba Airai Mobil Mart
	WCTC dba Palau Chocolate Factory
	WCTC dba The Athletes Foot
	WCTC Delicatessen
	WCTC Desekel Market
	WCTC Elilai Apartments
	WCTC Export
	WCTC Furniture Mart
	WCTC GLACIER WATER
	WCTC Kwik Mart
	WCTC Meyuns Mart
	WCTC Mobil Mart
	WCTC Mobil Mart/Gas Station
	WCTC Pick 'N Save
	WCTC Red Rooster Cafe'
	WCTC Repair Shop
	WCTC Shopping Center Market
	WCTC Tailor Shop
	WCTC Tropicana Apartments
	WCTC West Mini Mart
	WCTC West Office Supply
	West Car Rental
	West Coral Reef Apartments
WEST CORAL REEF APARTMENTS	
West Mantekang	
WEST MINI MART LAUNDROMAT	
WEST PLAZA DESEKEL APARTMENTS	
WEST PLAZA DOWNTOWN APARTMENTS	
WEST PLAZA HOTEL AT LEBUU STREET	
West Printing Shop	

Western Caroline Trading Company, Inc.

Western Pacific Technology Inc.	Western PACIFIC Technology, Inc.
Whitni K. Joseph	SnackShack By: ZayZay
	Tabemono By: Whitney
	ZayZay's Carwash
WILD ORCHID MARINE HOTEL RESORT, INC.	HUNGRY MARLIN
	COVE RESORT PALAU
Yanming Yang	ROCK ISLAND CONSTRUCTION
Yihai Chen	Xinde Trading Company, Ltd.
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