



## 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                       |
|  | 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<br>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                     |
| Ephram Polycarp                      | PIE SPACE RENTAL                      |
|                                      | BABELDAOB WASTE COLLECTORS COMPANY    |

|  |  |
|--|--|
|  | 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<br>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                              |
|  | TMETUCHL 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                               |
|   | Hertz Rent A Car                                   |
| NECO Yamaha Corporation                     | Neco Yamaha Corporation                            |
|   | Neco Yamaha Corporation (Warehouse)                |
| Ngatpang Quarry Corporation                 | 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<br>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                     |