

SB

291

HFIN

FILE

FISCAL NOTE

STATE OF ALASKA
2004 LEGISLATIVE SESSION

Fiscal Note Number: 1
Bill Version: SB 291
() Publish Date: _____

Revision Date/Time (Note if correction): _____ Dept. Affected: Revenue
Title Unstamped Cigarettes RDU Revenue Programs & Services
Component Tax Division
Sponsor Senate Labor and Commerce
Requester Senate Labor and Commerce Component No. 2476

Expenditures/Revenues (Thousands of Dollars)

Note: Amounts do not include inflation unless otherwise noted below.

| OPERATING EXPENDITURES | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 | FY 2010 |
|------------------------|------------|------------|------------|------------|------------|------------|
| Personal Services | | | | | | |
| Travel | | | | | | |
| Contractual | | | | | | |
| Supplies | | | | | | |
| Equipment | | | | | | |
| Land & Structures | | | | | | |
| Grants & Claims | | | | | | |
| Miscellaneous | | | | | | |
| TOTAL OPERATING | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

| | | | | | | |
|----------------------|--|--|--|--|--|--|
| CAPITAL EXPENDITURES | | | | | | |
|----------------------|--|--|--|--|--|--|

| | | | | | | |
|------------------------|--|--|--|--|--|--|
| CHANGE IN REVENUES () | | | | | | |
|------------------------|--|--|--|--|--|--|

FUND SOURCE (Thousands of Dollars)

| | | | | | | |
|--|------------|------------|------------|------------|------------|------------|
| 1002 Federal Receipts | | | | | | |
| 1003 GF Match | | | | | | |
| 1004 GF | | | | | | |
| 1005 GF/Program Receipts | | | | | | |
| 1037 GF/Mental Health | | | | | | |
| Other (Specify Type-Do not abbreviate) | | | | | | |
| TOTAL | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

Estimate of any current year (FY2004) cost: 0.0

Check this box (X) if funding for this bill is included in the Governor's FY 2005 budget proposal:

POSITIONS

| | | | | | | |
|-----------|--|--|--|--|--|--|
| Full-time | | | | | | |
| Part-time | | | | | | |
| Temporary | | | | | | |

ANALYSIS: (Attach a separate page if necessary)

Transition Period for Unstamped Cigarettes - Bill Analysis

Bill Language: This bill will extend the transition period for selling unstamped cigarettes that were in the state prior to January 1, 2004 from March 31, 2004 to June 30, 2004. Due to a recent change in cigarette manufacturers' returned goods policies, cigarette distributors and retailers may not return their unstamped inventory of cigarettes to the manufacturers. At the time cigarette tax stamp legislation was introduced and passed, cigarette manufacturers had a very liberal returned goods policy. Based on those policies and experiences of other states, a 90-day transition period was an adequate amount of time to either sell cigarettes to the end user or return the cigarettes to the manufacturer. Since manufacturers will no longer (cont. on page 2)

Prepared by: Johanna Baies Phone 269-6628
Division: Tax Division Date/Time 2/9/04 1:10 PM
Approved by: Steve Potter, Deputy Commissioner Date 2/9/2004
Agency: Department of Revenue

FISCAL NOTE

STATE OF ALASKA
2004 LEGISLATIVE SESSION

BILL NO. SB291

ANALYSIS CONTINUATION

accept returns of cigarettes, the transition period for selling cigarettes to the end user needs to be extended to June 30, 2004 to reduce potential hardship on small businesses throughout the state. The Tax Division anticipates no change to cigarette tax revenues due to this legislation as it only applies to previously taxed cigarettes. Cigarettes imported into the state after December 31, 2003 must be affixed with a cigarette tax stamp as proof that the cigarette excise tax has been paid.

Alaska State Legislature

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(907) 465-4843 (800) 892-4843
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WEB SITE
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ANCHORAGE, AK 99501-2133
(907) 269-0181
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E-MAIL
Senator.Con.Bunde@legis.state.ak.us

SENATOR CON BUNDE

District P

VICE-CHAIR: SENATE FINANCE COMMITTEE
CHAIR: SENATE LABOR & COMMERCE COMMITTEE
MEMBER: LEGISLATIVE BUDGET & AUDIT COMMITTEE

Sponsor Statement

Last session the legislature passed SB 168 which required that cigarette tax stamps be affixed to all packages of cigarettes in the state of Alaska. SB 168 was signed into law on June 16, 2004. The bill's effective date for affixing cigarette tax stamps was January 1, 2004. SB 168 contained transition language that allowed distributors and retailers to sell unstamped cigarettes that were in the state prior to January 1, 2004 to the end user by March 31, 2004. Based on data from the state of Hawaii, (the most recent state to enact a tax stamp requirement), it was deemed that 90 days was adequate time to dispose of unstamped cigarettes. That timeframe also seemed adequate because the cigarette manufacturers had a very liberal returned goods policy. Basically, the manufacturers would take back any and all cigarettes for whatever reason from all retailers and distributors.

But that friendly return policy shifted between July 2003 and October 2003, when the three largest cigarette manufacturers, Philip Morris, R.J. Reynolds, and Brown & Williamson, announced significant changes to their returned goods policies. They announced that they would no longer take any cigarettes back except in very limited circumstances. What used to be a very liberal returned-goods policy, basically became a "no returned-goods" policy. Therefore, on January 1, 2004, Alaska distributors and retailers could not simply return their unstamped cigarettes to the manufacturers as previously allowed.

The Department of Revenue contacted both Philip Morris and R.J. Reynolds and requested that they extend their old returned goods policy and allow distributors and retailers in Alaska to return cigarettes for a full credit. This would have allowed the department the authority to give a credit for previously taxed cigarettes. Distributors and retailers could then repurchase cigarettes and tax stamps. The manufacturers refused to change their return goods policy.

Due to the change in the manufacturers' returned-goods policies, it is apparent that Alaska businesses need more than 90 days to dispose of their cigarette inventories that were in the state prior to January 1, 2004. This legislation would extend the transition period to June 30, 2004, giving retailers and distributors an additional 90 days to dispose of unstamped cigarettes. In addition, the Department of Revenue will continue to request that the manufacturers loosen their returned goods policy at least for distributors so that all cigarettes they sell to retailers will be affixed with tax stamps as soon as possible.

THE
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STATE OF ALASKA

DEPARTMENT OF REVENUE

OFFICE OF THE COMMISSIONER

FRANK H. MURKOWSKI, GOVERNOR

P.O. BOX 110400
JUNEAU, ALASKA 99811-0400
TELEPHONE: (907) 465-2300
FACSIMILE: (907) 465-2389

February 9, 2004

The Honorable Con Bunde
Senate
Alaska State Legislature
State Capitol
Juneau, AK 99801-1182

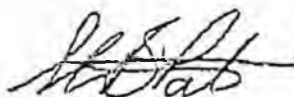
Dear Senator Bunde:

This letter is to inform you of the Department of Revenue's support of Senate Bill 291. This bill will extend the transition period for selling unstamped cigarettes that were in the state prior to January 1, 2004 from March 31, 2004 to June 30, 2004. At the time cigarette tax stamp legislation was passed, the major cigarette manufacturers had very lenient returned goods policies. Basically, cigarettes could be returned to the manufacturer by distributors and retailers for virtually any reason. Beginning in July 2003, the manufacturers severely restricted their returned goods policies and will only accept cigarette returns in very limited circumstances.

The Department of Revenue has received approximately 50 calls from distributors and retailers across the state regarding the March 31, 2004 deadline to have all cigarettes bear a tax stamp. These businesses believe they will not be able to sell their unstamped product, product that was in the state prior to January 1, 2004, to the ultimate consumer by the deadline. Since they can no longer return the cigarettes to the manufacturer, they will have to destroy product upon which the Alaska cigarette tax has already been paid in order to be in compliance with the new law.

The Department believes that extending the stamp deadline from March 31, 2004 to June 30, 2004, as proposed in SB 291, is needed so that small businesses across the state will not be penalized by a change in state statute coupled with a change in the returned goods policies of major manufacturers. Therefore, the Department of Revenue supports the language of SB 291.

Sincerely,



Steven B. Porter
Deputy Commissioner



Senator Con Bunde
Alaska Senate
State Capitol, Room 506
Juneau, AK 99801

February 7, 2004

RE: SB 291 Deadline extension for possessing unstamped cigarettes

Dear Senator Bunde:

My name is Mike Elerding, president and owner of an Alaska based wholesale distribution company. I would like to speak in favor of SB 291, which solves a unique and specific timing problem created as a result of the change in State law that took effect at the start of this year.

Last year Northern Sales Company of Alaska, Inc. supported and worked with you towards the passage of SB 168, which provides for the collection of Alaska excise tax on cigarettes through the implementation of an Alaska tobacco tax stamp on cigarettes sold in Alaska.

Prior to passage of SB 168, compliance with State law required licensed wholesalers to collect and remit state excise tax to the State based on the filing of a monthly report. After 1/1/04 (the effective date of SB 168), compliance with state law requires that all cigarettes imported into the state carry an Alaska tobacco stamp to show that the State excise tax has been collected. The problem is in the transitioning – when wholesale and retail trade inventories contain a mixture of stamped and unstamped product.

State law does not provide licensed wholesalers with a mechanism to stamp unstamped cigarettes that were imported and paid the state excise tax prior to 1/1/04. SB168 was based on an expectation that wholesale trade would be able to sell-through unstamped inventory prior a 3/31/04 transition deadline for the possession of unstamped product. The reality is that the sell-through of unstamped cigarettes at the wholesale level is taking longer than expected. Retailers are reluctant to buy unstamped product because possession of unstamped cigarettes after 3/31/04 is a violation of state law with significant financial penalties. As the deadline approaches retailers are becoming more reluctant to purchase unstamped cigarettes because they will not be able to sell-through this product, which compounds the problem.

The transition from unstamped to stamped inventory creates a unique problem for the retail trade. State law properly prohibits selling cigarettes below cost to dispose of distressed inventory. In addition, because the retail trade does not collect or remit the excise tax there is no mechanism for the state to credit the retail trade for a tax it does not collect. The end result is that retailers with any unstamped cigarettes after 3/31/04 will be guilty of misconduct involving unstamped cigarettes, which is a class C felony.

The legislation creating the tobacco tax stamp is good for Alaska because it provides greater assurance that the excise tax will be collected on all cigarettes imported into the state and it will reduce the sale of cigarettes through black market distribution channels. However, Alaska licensed wholesalers and retailers need some relief from the 3/31/04 deadline. SB 291 helps extend a reasonable transition period for the State of Alaska to fully implement the cigarette-stamping program.

Sincerely yours,

Michael J. Elerding

L & J ENTERPRISES, INC.

THREE BEARS

P.O. Box 189
Tok, Alaska 99780
(907) 883-4324
FAX (907) 883-4238

February 9, 2004

The Honorable Con Bunde
State Capitol Room 506
Juneau, AK 99801-1182

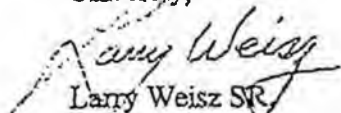
Dear Senator:

I was told today that you are going to introduce SB291. Thank you, Thank you. I am the owner of five retail stores in Alaska. With out this bill we will have to destroy thousands of dollars in tobacco product.

I have no problem with the old bill, only the way it was written. The real problem is the supplier is still sending unstamped product and this could go on until March 31, 2004. If the suppliers, cutoff date was March 31, 2004 and the retailer June 30, 2004 this would work.

Thank you in advance for your bill.

Sincerely,


Larry Weisz SR
President

THREE BEARS ALASKA
TOK VALDEZ SEWARD KENAI

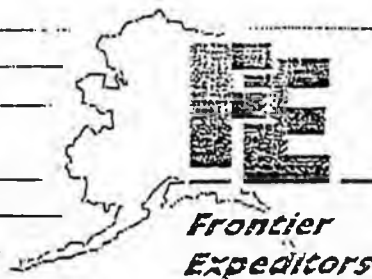


6401 A Street • Anchorage, Alaska 99518

Sen. Bunde

I Writing This Memo In Support Of HB 291. As A Tobacco Retailer The Time Line Set By The State Of Alaska Pertaining To Selling Unstamped Cigarettes After April 1st. I Find The Deadline To Be Insufficient Considering The Confusion At The Dept. Of Revenue In Regards To Issuing Of The Stamps To The Wholesalers. And Additionally, How The Retailer Will Be Protected If The Unstamped Cigarettes Aren't Sold By The Stated Deadline. Because Of The High Cost Of Goods This Would Cause A Financial Hardship To Many Retailers Across The State If They Were Forced To Absorb This Lost Revenue. Thanks For Taking This Matter Into Consideration.

Respectfully
Richard Watts
General Manager
Great Alaska Tobacco



Frontier Expeditors
355 East 76th Avenue, Suite 102
Anchorage, Alaska 99518
907-868-4500 - 800-478-4484
Fax 907-868-1633

February 9, 2004

Senator Con Bunde
Alaska Senate
State Capitol -- Room 506
Juneau AK 99801

Dear Senator Bunde:

I am writing to provide written testimony in favor of SB 291 which provides for an extension of the March 31st deadline for the possession of unstamped cigarettes originally established in SB 168.

The 90 day transition timeline provided in SB 168 has proven inadequate to move taxed but unstamped product through the retail pipeline. Our company owns 25 retail stores in Rural Alaska that operate under the Alaska Commercial Company banner and has a wholesale relationship with over 100 small independent retailers throughout Rural Alaska. These retailers face a very real and unnecessary financial and legal exposure if relief, in the form of SB 291 is not provided. I am attaching examples provided by two of our smaller company owned stores as well as a store list to give you an idea of the potential magnitude of the problem.

We support SB 291 and believe that a June 30th deadline will give retail the necessary time to move unstamped product through the pipeline. January and February are our two slowest months at retail plus all stores take annual inventory in January requiring stocks to be at lowest possible levels.

Thank you for your time and consideration regarding this issue. I would be happy to provide any additional information at your request.

Sincerely,

A handwritten signature in cursive script that reads 'Bob Galosich'. The signature is written in dark ink and is positioned above the printed name and title.

Bob Galosich
Vice President of Wholesale Operations
Frontier Expeditors

Bob Galosich

From: Ft. Yukon
Sent: Friday, February 05, 2004 10:40 AM
To: Bob Galosich
Cc: Gary Long; Walt Pickett
Subject: tobacco products

Morning Bob.

I have a few items in my store I'm not sure will sell by June. that are not stamped. I have gone through my inventory and came up with a few cigarette's and snuff (I don't know if that's included or not. I'm assuming so since it's tobacco.) that we probably will not sell before June.

Here's the list:

Kodiak chew 18 rolls (I don't believe we have sold this since we got here.)

Copenhagen long cut 2 rolls

Salem lights 16 cartons (I believe who ever smoked these moved because we haven't sold any in a long time.)

Newports 10 cartons

Basic Lights 100's 16 cartons

GPC Lights 17 cartons

Marlboro Mediums 13 cartons.

Thanks for any help you can be. Stevi

Bob Galosich

From: Gary Long
 Sent: Friday, February 06, 2004 2:32 PM
 To: Bob Galosich
 Cc: Walt Pickett
 Subject: FW: Tobacco

Bob,
 FYI
 Gary Long

-----Original Message-----

From: Unalakleet
 Sent: Friday, February 06, 2004 12:17 PM
 To: Walt Pickett
 Cc: Gary Long
 Subject: Tobacco

Walt

Below is a list of tobacco cartons that I'm carrying without the tax stamp. The line marked problem are the products that I'm worried about moving before the June dead line.

| <i>Brand</i> | <i>Qty on hand</i> | <i>Problem</i> |
|-------------------------|--------------------|----------------|
| Mar. Ultra Light 100s | 1 | |
| Mar. Ultra Light Kings | 3 | 2 |
| Mar. Blend 27 Kings | 2 | 1 |
| Mar. Blend 27 King Box | 2 | 1 |
| Mar. 25 Box | 5 | |
| Mar. Med Box | 8 | |
| Mar. Light 100s | 4 | |
| Mar. Kings | 21 | |
| Mar. King Box | 19 | |
| Cam. non filter | 2 | 1 |
| Cam. Light King | 8 | |
| Cam. Light Box | 5 | |
| Basic Light 100s | 2 | 2 |
| Basic Light King | 6 | 5 |
| Winston King | 12 | |
| Winston King Box | 1 | |
| Winston Light 100s | 16 | 8 |
| Virginia Slims Light | 2 | 2 |
| Kool Kings | 1 | |
| Merit ultra Light Kings | 3 | 2 |
| Merit Light Kings | 15 | 14 |
| Lucky Strike | 5 | 5 |
| Salem King | 10 | 9 |
| Salem King Light | 13 | 12 |

These are the same problem ones that I pointed out to you when you were here, which I got stuck with from Terry. Any help we can get would be greatly appreciated.

Thanks Lee

ALASKA COMMERCIAL COMPANY BRANCH LIST -September 2, 2003

| | | | | | | |
|---|--|---|-------------------------------------|--|---------------------------------|-----------------------------------|
| ALASKA COMMERCIAL COMPANY CORPORATE OFFICES/BILLING 500 WEST 94TH AVENUE, SUITE 100 ANCHORAGE, AK 99518-1720 | 907-273-4600 AC# 416 907-273-4200 FAX 907-273-9773 907-273-4804 FE# 14020 907-273-4841 FRONTIER | JERRY BITTNER..... PRESIDENT FRANCHISE MANAGER HARDWARE MANAGER FRONTIER | GRANDY MANAGER SOUTHWEST MANAGER | NORTH MANAGER BAKERY/CELLI MANAGER | ROCKY MANAGER MARINA MANAGER | TELE MANAGER RECEIVING MANAGER |
| ALASKA COMMERCIAL COMPANY ANCHORAGE PROCESSING CENTER 6135 MAIN STREET ANCHORAGE, AK 99518 | 907-562-5550 FAX AC# 125 907-565-4321 907-5610 | ROCKY FRERICHS JO CHAMBERS | | | | |
| ANILAK, AK 99557-6928 AC VALUE CENTER P.O. BOX 109 125 MAIN STREET | FE# 14602 907-575-4225 FAX SD 125 AC# 115 907-572-5711 907-588 907-582-0194 | DARY JETICH RICK SOLOVSKAN | LEE LYNN ROS BOURDEAU | BRUCE FERGUSON MANOUE ALZAMANA | SCOTT BARNES | JILL BROWN MELVYNAYNE |
| BARROW, AK 99723-0029 AC QUICKSTOP P.O. BOX 1851 1070 45TH STREET | FE# 14616 907-852-5711 FAX SD 115 AC# 355 907-852-4651 907-751 | DAVID BEXTEL | | | | |
| BARROW, AK 99723-0029 AC VALUE CENTER P.O. BOX 315 135 RIDGECREST STREET | FE# 14642 907-852-4651 FAX SD 335 AC# 135 907-852-1691 907-0812 907-475-1681 | DAVID HICKS DARRYL MICHAEL MICHAEL TREFEPCAN | DEBBIE HENSON BRINDA GILBERT | ELL SWELL TERRY DILLON/NATHAN MOORE | LOUIS CORREIA | BARBARA MATHIAS SHELLE COMPTON |
| BETHEL, AK 99551-0278 AC EXPRESS - BELLS FLATS 11112 BEZANCOFF DR. W. WEST BETHEL, AK 99552 | FE# 14603 907-845-4121 FAX SD 135 AC# 535 907-447-2117 907-0513 | STEVE KREBER | | | | |
| CORDOVA, AK 99574-0130 AC VALUE CENTER P.O. BOX 180 108 WICHOLDF WAY | FE# 14624 907-437-2157 FAX SD 115 AC# 235 907-424-7115 907-0515 907-424-7155 | DENNIS ROSE VIVI SILVEIRA | CARL JOHNSON MIMI SILVEIRA | GUY STRONG JAY COOK/STU | BOB GILBERT | FORNUS OLSON KAT-LEEN GRWETZ |
| CORDOVA, AK 99574-0130 AC VALUE CENTER P.O. BOX 420 285 MAIN STREET | FE# 14604 907-424-7111 FAX SD 315 AC# 295 907-542-5444 907-0514 907-475-1444 WAFS 907-542-2373 WAFS | ROB BARLAK BO WENZEL | ELL BAUER ARRIE COCHRANE | JOHN SEEMAN | TIMMY DASH | KATHY ANDERSON SHIRLEY EBERLE |
| DILLINGHAM, AK 99575-0217 AC VALUE CENTER P.O. BOX 921131 500 SALMON WAY | FE# 14618 907-542-2421 FAX SD 295 AC# 245 907-551-0245 907-0722 | JOHN SCHNAUBERT CHRISTINE MAGNANAY | CHRISTINE MAGNANAY | CHRISTINE MAGNANAY | ELL SWELL | VERONICA BERBERG |
| DUTCH HARBOR, AK 99582-0027 AC VALUE CENTER P.O. BOX 109 245 MAIN STREET | FE# 14605 907-542-2421 FAX SD 245 AC# 345 907-542-2425 907-0710 | RUE SAUNDERS | | | | |
| EMMONS, AK 99581-0029 AC VALUE CENTER P.O. BOX 29 155 MAIN STREET | FE# 14606 907-542-1727 FAX SD 345 AC# 355 907-542-2421 907-0517 | STEVE NEHLS | MAINE BERGMAN | | | AGRETTA EBLE MAINE BERGMAN |
| FORT YUKON, AK 99748 HOOPER BAY NATIVE STORE GENERAL DELIVERY P.O. BOX 109 | FE# 14607 907-562-0324 FAX SD 155 AC# 375 907-756-4000 907-0129 | JOHN OLSON | | | | JOHN OLSON MILIC MILIC |
| HOOPER BAY, AK 99748 SEA LION RETAIL STORE GENERAL DELIVERY P.O. BOX 109 | FE# 14634 907-562-0324 FAX SD 375 AC# 385 907-756-4000 907-0517 | JOHN OLSON SHERYL BERGMAN | | | | JOHN OLSON JOHN OLSON |
| HOOPER BAY, AK 99748 AC VALUE CENTER P.O. BOX 145 1 PAYNE DR. E | FE# 14630 907-562-0324 FAX SD 385 AC# 325 907-437-2630 404 534 | SARAH LAMM LEE LAMM/ARST B. STAGE DERRICK BELL | | | | |
| KING COVE, AK 99512 | FE# 14619 907-437-2630 FAX SD 325 | | | | | |

02/05/2004 13:08 FAX

F. Outler Expeditors

005/008

| | | BRANCH MANAGER | GROCERY MANAGER | MEAT MANAGER | BAKERY MANAGER | BAKERY MANAGER | BAKERY MANAGER |
|--|---|---|---|--|------------------|----------------|---|
| AC VALUE CENTER P.O. BOX 278 107 SOUTH-SIDE BRIMD GREEN KING SALMON, AK 99613 | ACP 100 907-246-9137 428 | JOE CHAFFEE | | | | | KATHLEEN CHAFFEE |
| AC VALUE CENTER P.O. BOX 3084 111 WEST ROYALTY DRIVE KODIAK, AK 99615-0315 | FE# 14625 907-246-8032 AC# 515 907-446-3751 438 3507 907-478-3751 | JIM WALKER | TIM SCHLESER | KEP. C. JOLKE | | | ALMA SHERRO |
| AC VALUE CENTER P.O. BOX 2190 365 MAIN STREET KOTLIK, AK 99620-0210 | FE# 14620 907-446-3115 FAX AC# 365 907-830-4727 438 3518 907-830-4720 | KATHY GODFREY NORMAN GODFREY | | | | | NORMAN GODFREY |
| AC VALUE CENTER P.O. BOX 705 395 3rd St KOTZEBUE, AK 99602-0000 | FE# 14608 907-446-4114 FAX AC# 395 907-446-3280 438 3512 907-478-3224 | PAT SUMPTER A LAY ROBERTSON | CARL TANA-ANU TERRA MERRINBATHER | STEVE WAKS | | | TAMMY BOWLE |
| AC VALUE CENTER P.O. BOX 170 179 MAIN STREET MCGRATH, AK 99627-0000 | FE# 14609 907-446-3704 FAX AC# 175 907-524-3255 438 3520 | MARK MELTON | | | | | MARK MELTON MARK MELTON |
| AC VALUE CENTER P.O. BOX 32224 50 E WILDE AVE MCGRATH, AK 99627-0000 | FE# 14610 907-446-3225 FAX AC# 335 907-591-2059 FAX 438 378 | RONDILL | | | | | SHERRILL DILL |
| AC VALUE CENTER P.O. BOX 470 MILE 1 TELLER HWY MILE 1 TELLER, AK 99628 | FE# 14628 907-446-2028 FAX AC# 185 907-446-2143 FAX 438 3522 907-478-2243 | DILL CASH BODIE CASH | NOVEMBER JAY CELIA MADDA | SCOTT REEDS JOHN WEILER | TED KROWE | | BRANDI CASH DIANE LITMAN |
| AC VALUE CENTER P.O. BOX 207 103 PAUSAN NOME, AK 99672-0000 | FE# 14612 907-446-5357 FAX AC# 315 907-480-0312 438 3536 | SANDY POOLE Chris Craig / Asst. B. Mgr. | | | | | SANDY POOLE |
| AC VALUE CENTER P.O. BOX 135 265 MAIN STREET NUIQSUT, AK 99745 | FE# 14610 907-446-3213 FAX AC# 265 907-433-2542 438 3522 | STEVEN SPEIGHTS | | | | | STEVEN SPEIGHTS |
| AC VALUE CENTER P.O. BOX 25 257 MAIN STREET ST. MARYS, AK 99684-0000 | FE# 14617 907-446-0440 FAX AC# 255 907-922-3172 438 3514 | CHRIS CORRELL | | | | | HOWARD CORRELL |
| AC VALUE CENTER P.O. BOX 88 134 EUNSTOBLAD ST. MICHAEL, AK 99801-0000 | FE# 14613 907-922-3452 FAX AC# 270 907-541-2700 or 545-2741 438 3530 | BOR YOUNG | | | | | |
| AC VALUE CENTER P.O. BOX 170 245 MAIN STREET ST. PAUL, AK 99683-0000 | FE# 14617 907-446-1131 FAX AC# 285 907-493-5334 438 3523 907-493-5335 | KEN STURDEVANT | | | | | ANDREA LOGUEAN |
| AC VALUE CENTER P.O. BOX 110 225 MAIN STREET TOGIAK, AK 99676-0000 | FE# 14614 907-446-5142 FAX AC# 215 907-624-3272 438 3515 | TERRY JENNESS | | | | | TERRIETTE JENNESS |
| AC VALUE CENTER P.O. BOX 1033 UNALAKLEET, AK 99849-0000 | FE# 14615 907-624-3272 FAX AC# 215 907-624-3272 438 3515 | | | | | | |