

HB

344

<target><bill>HB 344</bill><subject>HB
344</subject><comm>HFIN26</comm></target>



REPRESENTATIVE BILL THOMAS

ALASKA STATE LEGISLATURE DISTRICT 5

e-mail: Representative.Bill.Thomas@legis.state.ak.us

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State Capitol

Juneau AK, 99801-1182

907-465-3732

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Sponsor Statement

HB 344

An Act Relating to the Salmon Product Development Tax Credit

House Bill 344 extends the deadline for salmon processors in Alaska to receive a salmon product development tax credit. The program allows applicants to claim a credit on their annual fisheries business tax for 50% of the purchase costs of eligible equipment. Credits received may not exceed 50% of a taxpayer's annual tax liability. Under current law, processors can claim the credit for the property first placed into service by December 31, 2011. This bill would extend the program's sunset date to December 31, 2015, allowing processors ample time to continue their long-range investment planning.

The salmon product development tax credit was a key recommendation of the Joint Legislative Salmon Industry Task Force. First enacted in 2003, the credit was part of an effort by Alaska's elected leaders and the fishing industry to develop innovative value-added salmon products. Since then it has stimulated some important changes in Alaska's commercial fishing industry. New processing equipment eligible for the tax credit enables businesses to offer a more diverse complement of Alaska salmon products which helps increase overall customer acceptance. Modern equipment also helps increase efficiency of processing operations and improves output, meaning that quality has improved. This tax credit also encourages in-state processing of our salmon resource which is critical to job creation and retention in fishing communities.

Although Alaska's salmon industry is beginning to recover from years of low values caused by factors such as competition from fish farming, the industry continues to be challenged by the recent economic depression, changes in the marketplace, and increasing labor and energy costs. Extending the tax credit beyond its current sunset date of December 31, 2011 will allow the industry to continue the progress that is being made in developing and producing salmon products that will keep Alaska's fisheries competitive in world markets. The state should continue to support one of our most important basic industries by extending the salmon product development tax credit through passage of HB 344.

FISCAL NOTE

STATE OF ALASKA
2010 LEGISLATIVE SESSION

Fiscal Note Number: _____
Bill Version: CSHB 344
() Publish Date: _____

Identifier (file name): CSHB344(FIN)-REV-TAX-04-02-10 Dept. Affected: Revenue
Title: Salmon Product Development Tax Credit RDU: Taxation and Treasury
Component: Tax Division
Sponsor: Representative Thomas
Requester: House Finance Committee Component Number: 2476

Expenditures/Revenues (Thousands of Dollars)

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

	Appropriation Required	Information						
		FY 2011	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
OPERATING EXPENDITURES								
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	0.0	0.0

CAPITAL EXPENDITURES								
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CHANGE IN REVENUES ()	0.0	0.0	0.0	0.0	0.0	(2,400.0)	(2,400.0)
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FUND SOURCE (Thousands of Dollars)

1002 Federal Receipts							
1003 GF Match							
1004 GF							
1005 GF/Program Receipts							
1037 GF/Mental Health							
Other Interagency Receipts							
TOTAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Estimate of any current year (FY2010) cost: _____

POSITIONS

Full-time							
Part-time							
Temporary							

ANALYSIS: (Attach a separate page if necessary)

See Attached.

Prepared by: Tim Cottongim, Revenue Audit Supervisor/Tim Harper, Economist III
Division: Tax Division
Approved by: Ginger Blaisdell, Director
Administrative Services Division

Phone (907) 465-3695
Date/Time 04-02-10; 8:36am
Date 04-02-10; 8:46am

FISCAL NOTE

STATE OF ALASKA
2010 LEGISLATIVE SESSION

BILL NO. CS HB 344

ANALYSIS CONTINUATION

Bill Language:

This bill extends the existing Salmon Product Development (SPD) tax credit for investment in processing equipment used to produce value-added salmon products by four years through 2015. This bill also adds ice making machines to the list of qualified investments eligible for an SPD tax credit. The SPD tax credit provisions under AS 43.75.035 authorize taxpayers to claim a credit against their fisheries business tax liability for 50% of qualified investment in new value-added salmon processing equipment and ice making machines. Credits may be applied up to 50% of the Fisheries Business Tax liability on salmon processed in Alaska in the year generated and the three subsequent years.

Revenues:

Although it is difficult to determine the number of taxpayers who would take advantage of this tax credit, the DOR would expect reduced Fisheries Business Tax collections in the years added. The department would expect the Fisheries Business Tax to decrease by \$2.4 million for each additional year the credit is extended.

Expenditures:

The provisions of this bill could be implemented with existing state resources. No additional personnel or resources would be needed, since the DOR is already performing these duties.

FISCAL NOTE

STATE OF ALASKA
2010 LEGISLATIVE SESSION

Fiscal Note Number: 1
 Bill Version: CSHB 344(FSH)
 (H) Publish Date: 2/23/10

Identifier (file name): HB344-REV-TAX-02-17-10 Dept. Affected: Revenue
 Title: Salmon Product Development Tax Credit RDU: Taxation and Treasury
 Component: Tax Division
 Sponsor: Representative Thomas
 Requester: (H) Fisheries Special Committee Component Number: 2476

Expenditures/Revenues (Thousands of Dollars)

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

	Appropriation Required	Information						
		FY 2011	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
OPERATING EXPENDITURES								
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	0.0
CAPITAL EXPENDITURES								
CHANGE IN REVENUES ()		0.0	0.0	0.0	0.0	0.0	(2,400.0)	(2,400.0)

FUND SOURCE (Thousands of Dollars)

1002 Federal Receipts								
1003 GF Match								
1004 GF								
1005 GF/Program Receipts								
1037 GF/Mental Health								
Other Interagency Receipts								
TOTAL		0.0	0.0	0.0	0.0	0.0	0.0	0.0

Estimate of any current year (FY2010) cost: _____

POSITIONS

Full-time								
Part-time								
Temporary								

ANALYSIS: (Attach a separate page if necessary)

See Attached.

Prepared by: Tim Cottongim, Revenue Audit Supervisor/Tim Harper, Economist III
 Division: Tax Division
 Approved by: Ginger Blaisdell, Director
Administrative Services Division

Phone (907) 465-3695
 Date/Time 2-17-10; 11:09am
 Date 2-17-10; 4:08pm

FISCAL NOTE #1

STATE OF ALASKA
2010 LEGISLATIVE SESSION

BILL NO. CSHB 344(FSH)

ANALYSIS CONTINUATION

Bill Language:

This bill extends the existing Salmon Product Development tax credit for investment in processing equipment used to produce value-added salmon products by four years through 2015. The Salmon Product Development tax credit allows taxpayers to take a credit against their Fisheries Business Tax liability for 50% of qualified investment in new value-added salmon processing equipment. Credits may be applied up to 50% of the Fisheries Business Tax liability on salmon processed in Alaska in the year generated and the three subsequent years.

Revenues:

Although it is difficult to determine the number of taxpayers who would take advantage of this tax credit, the DOR would expect reduced Fisheries Business Tax collections in the years added. The department would expect the Fisheries Business Tax to decrease by \$2.4 million for each additional year the credit is extended.

Expenditures:

The provisions of this bill could be implemented with existing state resources. No additional personnel or resources would be needed, since the DOR is already performing these duties.

26-LS1473E
Kane
3/11/10

CS FOR HOUSE BILL NO. 344()

IN THE LEGISLATURE OF THE STATE OF ALASKA
TWENTY-SIXTH LEGISLATURE - SECOND SESSION

*adopted
4/2/10*

BY

**Offered:
Referred:**

Sponsor(s): REPRESENTATIVES THOMAS, Peggy Wilson, Austerman

A BILL

FOR AN ACT ENTITLED

1 **"An Act relating to the salmon product development tax credit; and providing for an**
2 **effective date by amending an effective date in sec. 7, ch. 57, SLA 2003, as amended by**
3 **sec. 4, ch. 3, SLA 2006, and by sec. 4, ch. 8, SLA 2008."**

4 **BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

5 *** Section 1.** AS 43.75.035(b) is amended to read:

6 (b) The amount of the tax credit applied against taxes under this section may
7 not

8 (1) exceed 50 percent of the taxpayer's tax liability incurred under this
9 chapter for processing of salmon during the tax year; or

10 (2) be claimed for property first placed into service after December 31,
11 2015 [2011].

12 *** Sec. 2.** AS 43.75.035(j)(3) is amended to read:

13 (3) "qualified investment" means the investment cost in depreciable
14 tangible personal property with a useful life of three years or more to be used

1 predominantly to perform an ice making, [A] processing, packaging, or product
 2 finishing function that is a significant component in producing value-added salmon
 3 products beyond gutting of the salmon; in this paragraph, "property"

4 (A) includes

5 (i) filleting, skinning, portioning, mincing, forming,
 6 extruding, stuffing, injecting, mixing, marinating, preserving, drying,
 7 smoking, brining, packaging, blast freezing, or pin bone removal
 8 equipment;

9 (ii) new parts to convert an existing can seamer to pop-
 10 top can production; [AND]

11 (iii) conveyors used specifically in the act of producing
 12 a value-added salmon product; and

13 (iv) ice making machines;

14 (B) does not include

15 (i) vehicles, forklifts, conveyors not used specifically in
 16 the act of producing a value-added salmon product, cranes, pumps, or
 17 other equipment used to transport salmon or salmon products, knives,
 18 gloves, tools, supplies and materials, equipment, other than ice
 19 making machines, that is not processing, packaging, or product
 20 finishing equipment, or other equipment the use of which is incidental
 21 to the production, packaging, or finishing of value-added salmon
 22 products; or

23 (ii) the overhaul, retooling, or modification of new or
 24 existing property, except for new parts to convert an existing can
 25 seamer to pop-top can production;

26 * Sec. 3. Section 7, ch. 57, SLA 2003, as amended by sec. 4, ch. 3, SLA 2006, and by sec. 4,
 27 ch. 8, SLA 2008, is amended to read:

28 Sec. 7. Section 3, ch. 57, SLA 2003, [OF THIS ACT] takes effect on the
 29 earlier of the following:

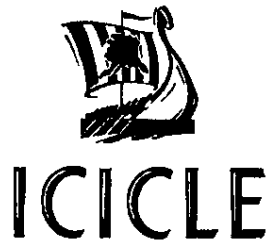
30 (1) January 1, 2019 [2015]; or

31 (2) the date of the attorney general's notification to the lieutenant

1 governor and to the revisor of statutes that

2 (A) a court has entered final judgment that AS 43.75.035 or
3 43.75.036, added by sec. 1, ch. 57, SLA 2003, violates the commerce clause
4 contained in art. I, sec. 8, United States Constitution; and

5 (B) the time for an appeal of that judgment has expired, or, if
6 an appeal was taken, a final order on the appeal has been entered that
7 AS 43.75.035 or 43.75.036, added by sec. 1, ch. 57, SLA 2003, violates the
8 commerce clause contained in the United States Constitution.



February 17, 2010

Rep. Bryce Edgmon, Chair
House Special Committee on Fisheries
Alaska State Legislature
Juneau, Alaska 99801

Dear Chairman Edgmon and Committee Members,

I wish to express our support for HB 344, an act to extend the salmon product development tax credit program through the year 2015.

Icicle Seafoods, Inc. purchases and processes salmon in Southeast, Prince William Sound, Kodiak, Cook Inlet and Bristol Bay. We have utilized the salmon product development tax credit program on a number of occasions to purchase equipment to further diversify our product line, improve quality and prolong product viability. This has resulted in higher customer acceptance of our products.

The salmon product development tax credit program has been beneficial to the Alaska salmon industry. It has enabled the industry to re-tool and modernize equipment thereby putting Alaska salmon in a better competitive position in the global market place with other types of seafood and protein sources. The program has served as the catalyst that can make needed capital improvements a rational choice during economically challenging times.

We urge you to support HB 344 and thank you for your consideration.

Sincerely,
ICICLE SEAFOODS, INC.


Kris Norosz
Government Affairs

PETERSBURG FISHERIES

A DIVISION OF ICICLE SEAFOODS, INC.

P.O. Box 1147 • Petersburg, AK 99833 • Tel: 907-772-4294 • Fax: 907-772-4472

Figure 3 - Revenue Collections Detail

Listed in order of total amount of revenue collected

TAX TYPE	FY 2009	FY 2008	FY 2007
FISHERIES BUSINESS			
Established			
Shore-based	\$30,223,448	\$24,865,940	\$21,838,661
Floating	6,809,487	5,769,466	4,461,717
Cannery	5,069,742	5,218,570	3,603,230
Developing			
Shore-based	48,357	54,486	4,040
Floating	249	802	2,523
Total Tax	42,151,283	35,909,264	29,910,171
Prepayments	3,523,354	3,694,083	5,546,512
Penalties and Interest	311,942	504,207	169,178
License Fees	13,500	13,975	14,725
Less Credits			
Winn Brindle	(192,792)	(177,228)	(167,000)
Alaska Education	(450,000)	(450,000)	(300,000)
Salmon Product Development	(3,121,697)	(4,501,973)	415,745
Total Receipts	42,235,590	34,992,328	35,589,331
Fisheries Business Tax Shared			
Direct to Municipalities	(21,304,498)	(18,268,399)	(16,079,365)
DCCED* Municipal Allocation	(1,635,638)	(1,920,635)	(1,530,472)
Amount Retained by State	\$19,295,454	\$14,803,294	\$17,979,494
* Department of Commerce, Community and Economic Development			
ALCOHOLIC BEVERAGES			
Liquor	\$18,609,636	\$18,719,422	\$17,323,104
Beer	12,971,806	13,317,219	13,063,186
Wine	5,512,824	5,140,482	4,852,715
Beer qualifying for reduced tax rate	914,888	801,127	797,543
Penalties, Interest and Refunds	487,207	186,950	1,916
Total Receipts	\$38,496,361	\$38,165,200	\$36,038,464
Amount transferred to Alcohol and Other Drug Abuse Treatment and Prevention Fund	(18,968,874)	(19,080,505)	(18,018,504)
Amount Retained in General Fund	\$19,527,487	\$19,084,695	\$18,019,960

Prepared by Department of Revenue - Tax Division

Salmon Product Development Credit Expenditures

Qualified Expenditures

Description
Brining equipment
Curing equipment
Fillet lines
Fillet machines
Blast freezers
Glazers
Ikura packaging machines
Pin bone machines
Plate freezers
Pop-top canning equipment
Roe drying machines
Roe rubbing machines
Roe separators
Roe vibrating machines
Roe washers
Skinning machines
Smokehouses
Vacuum packaging machines

Non-Qualified Expenditures

Description
Bag blowers
Banding machines
Building construction
Deck cranes
Dock pilings
Dolly carts
Equipment maintenance
Equipment overhauling
Equipment retooling/retrofitting¹
Fish hooks
Fish pumps
Fish washing equipment
Fishing vessels
Freezer baskets
Freezer carts
Freezer rolling racks
Grinders
Gutting machines
Heading machines
Ice machines
Knife sharpeners
Knives
Labeling machines
Loading ramps
Net pens
Pallet jacks
Pocket conveyors
Retooling
Scales
Sealing machines
Spare parts
Standard canning equipment
Ordinary freezers
Strapping machines
Stun/bleed systems
Tables
Tape machines
Tools
Tote dumpers
Totes

¹Except pop-top canning systems



February 16, 2010

Representative Bryce Edgmon, Chair
House Special Committee on Fisheries
State Capitol
Juneau, Alaska 99801-1182

THE TENTH FLOOR
2200 SIXTH AVENUE
SEATTLE, WA 98121-1820
206.728.6000
OPERATION FAX 206.441.9090
SALES FAX 206.728.1855

Dear Representative Edgmon and Members of the House Fisheries Committee:

It is my pleasure to introduce Peter Pan Seafoods, Inc. We were incorporated in 1950 as the successor to P.E. Harris Co., which began canning salmon in Alaska in 1912. Peter Pan Seafoods processes and sells various types of Alaskan seafood products. All of our raw seafood is purchased from independent fishermen participating in fisheries throughout Alaska. Our production facilities include: King Cove, Port Moller, Dillingham, and Valdez. Salmon products account for the largest portion of our sales; other major product lines include crab, halibut, cod, Pollock and black cod. Our products are sold primarily to wholesalers and distributors throughout the world.

Peter Pan Seafoods is writing to express strong support for **Bill HB344, Extension of the Salmon Product Development Tax Credit** and to request that this important legislation be moved from the House Fisheries Committee as soon as possible. This bill simply extends for 3 more years an existing program that is proving very successful for the Alaskan salmon industry. We hope to continue the momentum and progress this program has afforded us in keeping our Alaskan salmon products competitive in the domestic and world markets.

We have been able to utilize the salmon tax credit at each of our Alaska production facilities. Both King Cove and Dillingham have added value added salmon fillet and ikura roe lines. In Port Moller, we expanded our value added salmon fillet operation; and in Valdez we added value added salmon fillet production, skinless boneless canned salmon and ikura roe. The progress we have achieved by adding and developing the value added salmon products in such a relatively short time is due to the Salmon Tax Credit.

The ever increasing costs of energy, labor, packaging and insurance are diverting the funds that could otherwise be invested into these sorts of improvements. It is imperative to our industry and Peter Pan Seafoods in particular that the salmon tax credit continue for another 3 years. There is more to be achieved in the development of the salmon value added program to ensure Alaska salmon products keep pace with evolving world markets. We urge the committee to take quick action in support of **HB344, Extension of the Salmon Product Development Tax Credit**.

Thank you and the Committee for your timely consideration of this issue.

Respectfully,

A handwritten signature in black ink, appearing to read "Barry D. Collier". The signature is written in a cursive, flowing style.

Barry D. Collier
President and CEO
Peter Pan Seafoods, Inc.

4 Nickerson, Suite 400, Seattle, WA 98109
P.O. Box 31179, Seattle, WA 98103-1179
PHONE (206) 726-9900 FAX (206) 726-1667
www.northpacificseafoods.com



February 13, 2010

Chairman Bryce Edgmon
Members of the House Fisheries Committee
State Capitol
Juneau, AK 99811-1182.

RE: HB 344, Salmon Tax Credit

Dear Chairman Edgmon and Members of the House Fisheries Committee:

North Pacific Seafoods would like to express our support for the passage of HB 344, renewing the Salmon Product Development Tax Credit. The current program has allowed the industry to keep pace on Alaska salmon products in the quickly changing domestic and world markets. The extension of this program will continue the momentum and success Alaska salmon products have enjoyed in the global markets.

North Pacific Seafoods started in Alaska in the canned salmon processing business. Today we own and operate four (4) shore based seafood processing plants that the largest portion is Salmon, though we also process crab, halibut, black cod, Pollock, Pacific cod, flat fish, rockfish and dive products. Our facilities are located in the coastal areas of Sitka, Kodiak, Pederson Point (Naknek) and Togiak. With the changing market demands, North Pacific Seafoods has converted from salmon canning to a 100% fresh and frozen processor of Alaska salmon and other seafood items.

North Pacific Seafoods continues to invest in our facilities each year. With the briskly increasing costs of energy, freight, labor and insurance, an increasing amount of our capital improvement funds have been diverted to address these issues that would normally be invested into product improvements. We have been utilizing the Salmon Tax Credit each year to improve our product development in salmon fillets and salmon caviar. We plan to continue to invest in salmon product development and the Salmon Tax Credit will allow us to invest at an accelerated level as long as this program continues.

We thank you for the continued support through the passage of the extension to the Salmon Product Development Tax Credit program.

Sincerely,

Jeffrey Backlund
Vice President

Alaska Pacific Seafoods
627 Shelikof Ave
Kodiak, Alaska 99615
(907) 486-3234
(907) 486-5164

Pederson Point
P.O. Box 99
Naknek, Alaska 99633
(907) 246-4461
(907) 246-6657

Sitka Sound Seafoods
329 Kathan Street
Sitka, Alaska 99835
(907) 747-6662
(907) 747-6268

Togiak Fisheries
P.O. Box 30
Togiak, Alaska 99678
(907) 493-5131
(907) 493-5133



PACIFIC SEAFOOD PROCESSORS ASSOCIATION

Est. 1914

February 12, 2010

Representative Bryce Edgmon, Chair
House Special Committee on Fisheries
State Capitol
Juneau, AK 99801-1182

**RE: Support for HB 344
Extension of the Salmon Product Development Tax Credit**

Dear Representative Edgmon and Members of the House Fisheries Committee:

On behalf of the Pacific Seafood Processors Association, a trade association of seafood processing companies with operations in many communities throughout Alaska, I am writing to express strong support for HB 344, and to request that this important legislation be moved from the House Fisheries Committee as soon as possible.

The legislature constructed the existing Salmon Product Development Tax Credit program tightly to accomplish very specific goals. It is proving to be very successful in accomplishing its intended purpose of encouraging and enabling Alaska salmon processors to develop and produce value-added salmon products in Alaska. This, in turn, is helping Alaska's salmon industry keep pace with evolving consumer demands and keep Alaska salmon competitive on world markets. It is a program that essentially pays for itself by increasing the value and marketability of Alaska salmon.

The attached 1-page document briefly describes some of the improvements that have been made with the help of this program. Many of the new product forms developed and improvements and expansions made in recent years would not have happened, or would have been significantly delayed, without the incentive and assistance provided by the tax credit program. The attached page also describes ways our member companies anticipate utilizing the tax credit program in upcoming years if it is extended.

Alaska's seafood industry, operating in remote areas of Alaska, is dealing with extremely high energy costs, the worldwide economic downturn, and other enormous challenges. Yet, the industry's future, and the future economic benefits Alaska's fisheries provide to fishermen, communities, and the state, depend on continued progress in developing and expanding value-added product forms and capacity. Extension of the Salmon Product Development Tax Credit Program will play an important role in maintaining the continued development and competitiveness of the Alaska salmon industry.

Extending this very effective program makes good sense for Alaska. We urge quick scheduling and passage of HB344.

Thank you very much for your consideration.

Sincerely,

Mary McDowell, Vice President

Attachment

222 Seward Street, Suite 200
Juneau, AK 99801
Phone (907) 586-6366
Fax (907) 586-4618
www.pspafish.net

Past use of the Salmon Product Development Tax Credit

The Salmon Product Development Tax Credit Program has been very effective in advancing the goal of increasing in-state value-added processing. The credit has enabled and encouraged seafood companies to make investments in equipment that they would otherwise have had to delay or forego. In many cases, the credit has enabled companies to begin producing value-added product forms they had not previously produced.

Since enactment of the program, PSPA member companies have purchased and put into production a wide variety of value-adding equipment, such as:

- skinless/boneless fillet equipment
- roe separating equipment
- smoking equipment
- equipment to produce boneless/skinless salmon in pop-top ("easy-open") cans
- equipment to produce sockeye ikura
- equipment for packaging ikura in vacuumed sealed packages

The credit has enabled companies to increase capacity of pounds purchased from fisherman and improve quality by adding fillet lines and investing in coolers, blast freezers, and upgrading and increasing freezer capacity.

Anticipated future use of the tax credit

Continuation of the Salmon Product Development Tax Credit would be extremely helpful in maintaining the momentum of the expansion of in-state, value-added processing, and allow companies to plan for future capital investment in their salmon operations around the state and keep Alaska salmon competitive in evolving world markets.

Customers continually want more user-friendly products. The salmon fillet market, for example, has grown tremendously in the last few years and the market has not shown any signs of over supply. It takes some risk and a few years for companies to assess how their investments in value-added processing are paying off and then additional time to gear up and gather financial resources to make additional investments. A tax credit that makes such investments feasible in a shorter timeframe benefits Alaska harvesters, processors, communities, and the state.

If this tax credit program remains available, our member companies anticipate utilizing it in upcoming years for such things as additional filleting equipment; salmon sausage equipment; salmon oil refining equipment; equipment for producing skinless/boneless products; freezing capacity upgrades and increases, portioning equipment, vacuum packing equipment, and salmon roe processing equipment.

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