

ALASKA LEGISLATURE COMMITTEE FILES 1991-1992 8672
7527 SENATE LABOR & COMMERCE

Alaska State Legislature

Senator Drue Pearce, Chair
Senator Virginia Collins, Vice Chair
Senator Dick Eliason
Senator Rick Halford
Senator Jay Kerttula



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SENATE LABOR AND COMMERCE COMMITTEE

TO: Jack Chenoweth, Legal Counsel
Legal Services Division

FROM: Rod Mourant, Committee Aide *Rod*
Senate Labor & Commerce Committee

DATE: May 3, 1991

RE: SB 27 - Fish Business Tax Credit

I have attached a copy of the position paper from the Department of Revenue on this legislation. Included in the position paper is a section titled "Proposed Technical Amendments".

Please draft a proposed committee substitute working from draft 7-LS0016\A that includes proposed amendments number 2, 3, 5 and 6. Amendments number 2, 5 and 6 apply to sections 1 and 2 of the bill. Additionally include proposed amendment number 4 but exempting from credit items for which fish tax credit has already been granted, even if to a previous owner.

This bill will be heard on Monday, May 6th at 3:30 P.M..

Attachment

MEMORANDUM

TO: Rod Mourant
Labor and Commerce Committee

FROM: Karl Ohls
Sen. Zharoff's staff

DATE: April 29, 1991

RE: Proposed amendments to SB 27

In order to assist you in your preparations for a meeting regarding the Department of Revenue's proposed amendments to SB 27, I wish to provide you with Sen. Zharoff's comments on the proposed amendments.

Technical Amendment #1

This is a policy amendment rather than a technical amendment.

One of the main purposes of the original tax credit legislation was to encourage investment in shorebased seafood processing facilities. There was no objection to a fisheries business using credits from revenues generated by a floating processing vessel as long as those credits were used for processing facilities built onshore. Likewise, the door was deliberately left open for fisheries businesses to take the tax credits generated by all their plants and concentrate them on the shorebased facilities where they would do the most good, such as the construction of an entirely new plant or an extensive renovation/expansion of an existing one.

The Department of Revenue's policy during the 1987-1989 tax credit period was to interpret the statute as described above. This was not an oversight, but a deliberate policy decision which we agree with.

For this reason, we would like to see this option left open for fisheries businesses and, therefore, oppose amendment #1 as proposed.

Technical Amendment #2

We have no objection. We only request the department -- while SB 27 is moving through the legislature -- to clarify with the processing industry the exact grounds on which the department may correct or revoke a previously approved tax credit.

With this amendment, we can see situations developing where a processor obtains preapproval for a project, goes ahead with the project, and then is told he is not entitled to the

credit. We think everyone would like to avoid these situations as much as possible.

Technical Amendment #3

We have no objection.

Technical Amendment #4

In the original tax credit legislation, the legislature added a provision denying tax credits for property sold or transferred between fisheries businesses having substantial common ownership. The purpose of this was to prevent processors from obtaining tax credits for equipment they bought from themselves.

The department's proposal to deny credits for the purchase of used equipment is something entirely new. As Sen. Halford pointed out, this would unnecessarily drive up costs for the fisheries businesses. The state would, in effect, "get less bang for the buck" on the credit. Used equipment frequently is available in the industry. We feel the state's best interest is served if this equipment can be placed back in service and utilized to increase production. It meets the legislation's goal of helping to generate economic activity in shore-based facilities.

We oppose this amendment as presently written.

Technical Amendment #5

We have no objection.

Technical Amendment #6

We have no objection.

Technical Amendment #7

We have no objection.

May 1, 1991

Drue -

RE: SB 27 Fish Tax Credit

Proposed technical amendments:

1) If a shore based and float based operation are owned by the same organization, under current law they must file separate tax returns. Further under proposed law the float operation can take a tax credit for shore based capital improvements. The proposed amendment makes it so only the shore based operation which makes a capital improvement may file for and use the tax credit. Zharoff opposes.

leave w.

→ 2) The department reviews and approves a capital improvement for a tax credit. This amendment limits credits to only dept. approved items. This would reduce and resolve audit conflicts. Zharoff supports.

→ 3) Puts in statute two year depreciation procedure that mirrors federal IRS law and is already in reg. Zharoff supports.

4) This amendment would disallow credit for simple acquisition of property from a related company. Zharoff opposes this amendment. We discussed only applying credit to new or used equipment or fixtures for which tax credit has not previously been claimed. It seems as though compromise language might be attainable if you want to spend the effort. DOESN'T APPLY TO PROP PREVIOUSLY CLAIMED

let's do compromise

→ 5) This denies fish tax credit to those in arrears on tax payments to the state. Zharoff supports.

→ 6) Requires the department to produce a fish tax credit form. Zharoff supports.

The department indicated that they have had no problem in determining what actions or items are eligible for credit consideration both in administration of the program and in audit hearings. They are very comfortable with the existent guidelines.

ING OK

Action?

CSSB 27()

Changes from SB 27:

- 1) Pg 1 Ln 9 - 11 : This amendment clarifies for the department the meaning of "activity" and parallels IRS depreciation language.
- 2) Pg 1 Ln 13 - 14 and Pg 3 Ln 24 - 25 : Limits what is eligible for credit to the items approved by the department. It allows the department the flexibility to modify this authorization.
- 3) Pg 2 Ln 28 and Pg 3 Ln 27 - 28 : Limits credit to businesses current on taxes and assessments.
- 4) Pg 2 Ln 31 - Pg 3 Ln 1 - 2 and Pg 3 Ln 30 - 31 - Pg 4 Ln 1 : A business must apply for a Fisheries Business Tax credit on a form approved by the department.

CS FOR SENATE BILL NO. 27()
IN THE LEGISLATURE OF THE STATE OF ALASKA
SEVENTEENTH LEGISLATURE - FIRST SESSION

BY

Offered:
Referred:

Sponsor(s): SENATOR ZHAROFF

A BILL

FOR AN ACT ENTITLED

1 "An Act establishing a fisheries business tax credit; and providing for an effective date."

2 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

3 * Section 1. AS 43.75 is amended by adding new sections to read:

4 Sec. 43.75.037. FISHERIES BUSINESS TAX CREDIT. (a) A fisheries business is
5 entitled to a credit of not more than 50 percent of the business tax liability under AS 43.75.015
6 for capital expenditures made during the tax year if an application qualifying for the credit is
7 approved by the department in advance of the capital expenditure and before January 1, 1994.
8 A fisheries business may claim a credit under this subsection for a maximum period of two
9 consecutive years and may claim the credit for capital expenditures only for the equipment and
10 improvements that are placed in service by the fisheries business no later than the last day of the
11 first tax year for which the credit is claimed. An applicant for the credit may elect to begin the
12 two-year period with tax year 1992 or 1993. A tax credit under this subsection may not be
13 approved for more than 50 percent of a capital expenditure, and the approval of the application
14 for credit may be modified or revoked by the department at any time.

1 (b) For purposes of this section, a capital expenditure qualifies for a tax credit if the
2 expenditure

3 (1) increases product diversity or production efficiency and capacity, or improves
4 product quality, at a shore-based fisheries business facility in the state; or

5 (2) contributes to the development of a cooperative seafood industrial park in the
6 state.

7 (c) The portion of a capital expenditure that is eligible for a credit under this section but
8 is claimed during a single tax year may not be carried back to a prior tax year but is available
9 for the computation as a credit under this section for a subsequent tax year within the two-year
10 period elected under (a) of this section.

11 (d) A fisheries business is entitled to a credit of not more than five percent of the
12 business tax liability under AS 43.75.015 for contributions to the A. W. "Winn" Brindle memorial
13 scholarship account under AS 14.43.250 that are made during the tax year or during the period
14 in which the taxpayer may file the return and pay the tax for the tax year under AS 43.75.030.
15 A fisheries business may claim a credit under this subsection for the 1992 or 1993 tax years.
16 A tax credit under this subsection may not be approved for more than 100 percent of a
17 scholarship contribution.

18 (e) The total tax credits that may be claimed under this section for a tax year for capital
19 expenditures and scholarship contributions combined may not exceed 50 percent of the taxpayer's
20 business tax liability under AS 43.75.015 for the tax year.

21 (f) The department may not approve a tax credit under this section if

22 (1) the property for which the capital expenditure was made was the subject of
23 a previous capital expenditure by another taxpayer for whom a corresponding tax credit under
24 former AS 43.75.032 or this section has been approved;

25 (2) the property for which the capital expenditure was made was sold or
26 transferred between fisheries businesses having substantial common ownership; or

27 (3) the fisheries business claiming the credit is in arrears in the payment of a
28 seafood marketing assessment under AS 16.51.120 or a tax imposed by this title; for purposes
29 of this paragraph, a taxpayer is not in arrears if the payment is under administrative or judicial
30 appeal.

31 (g) The department shall prepare an application form for a credit under this section. A

1 fisheries business claiming the credit allowed by this section must submit an application for the
2 credit on that form.

3 (h) The department shall approve or disapprove an application for a credit under this
4 section not later than 60 days after receiving the application.

5 (i) In this section

6 (1) "cooperative" has the meaning given in AS 10.15.595;

7 (2) "seafood industrial park" means a seafood processing center with facilities to
8 land, handle, and process or to ship or transship to any location all marketable species of seafood;
9 a seafood industrial park may contain commercial facilities to support the activities of the park,
10 and the labor force and vessels that operate at or from the park.

11 Sec. 43.75.039. TAX CREDIT REPORT. Not later than the 15th legislative day of each
12 regular legislative session the Department of Revenue, in conjunction with the Department of
13 Commerce and Economic Development, shall submit to the legislature a report on the fisheries
14 business tax credit program under AS 43.75.037. The report must describe the expenditures for
15 which a credit was approved during the previous tax year and, if possible, the increase in
16 employment and processing capacity by the fisheries businesses for which the credit was
17 approved.

18 * Sec. 2. AS 43.75.037 is repealed and reenacted to read:

19 Sec. 43.75.037. TAX CREDIT FOR SCHOLARSHIP CONTRIBUTIONS. (a) A
20 fisheries business is entitled to a credit of not more than five percent of the business tax liability
21 under AS 47.75.015 for contributions to the A.W. "Winn" Brindle memorial scholarship account
22 under AS 14.43.250 that are made during the tax year or during the period in which the taxpayer
23 may file the return and pay the tax for the tax year under AS 43.75.030. A tax credit under this
24 section may not be approved for more than 100 percent of a scholarship contribution, and the
25 approval of the application for credit may be modified or revoked by the department at any time.

26 (b) The department may not approve a tax credit under this section if the fisheries
27 business claiming the credit is in arrears in the payment of a seafood marketing assessment under
28 AS 16.51.120 or a tax imposed by this title; for purposes of this subsection, a taxpayer is not in
29 arrears if the payment is under administrative or judicial appeal.

30 (c) The department shall prepare an application form for a credit under this section. A
31 fisheries business claiming the credit allowed by this section must submit an application for the

1 credit on that form.

2 (d) The department shall approve or disapprove an application for a credit under this
3 section not later than 60 days after receiving the application.

4 * Sec. 3. AS 43.75.130(b) is amended to read:

5 (b) For purposes of this section, tax revenue collected under AS 43.75.015 from a person
6 entitled to a credit under former AS 43.75.032 or under AS 43.75.037 shall be calculated as if
7 the person's tax had been collected without applying the credit.

8 * Sec. 4. Section 7, ch. 79, SLA 1986, is amended to read:

9 Sec. 7. AS 43.75.130(c) is [AND 43.75.140(9) - (11) ARE] repealed January 1, 1992.

10 * Sec. 5. AS 43.75.039, 43.75.140(1), 43.75.140(7), 43.75.140(8), and sec. 10, ch. 79, SLA 1986, are
11 repealed.

12 * Sec. 6. FISHERIES BUSINESS TAX CREDIT CLAIM IN TAX YEAR 1994. Notwithstanding
13 the amendment of AS 43.75.037 by sec. 2 of this Act, a taxpayer who elects to begin the two-year period
14 for the fisheries business tax credit under AS 43.75.037 and whose project was approved by the depart-
15 ment under AS 43.75.037 before January 1, 1994, may claim the fisheries business tax credit for tax year
16 1994 for capital expenditures made by the taxpayer during the 1993 tax year.

17 * Sec. 7. Sections 2 and 5 of this Act take effect January 1, 1995.

18 * Sec. 8. Except for secs. 2 and 5, this Act takes effect January 1, 1992.

February 26, 1991

S B 27
POSITION PAPER
DEPARTMENT OF REVENUE

S B 27 would result in a significant and continuing reduction to the state share of fisheries business taxes. S B 27 is modeled after the current fisheries business credit program provided in AS 43.75.032. Under this current program, over \$68,000,000 in tax credits have been generated, Table I, and a large portion of these credits will be utilized to reduce taxes in 1990 and 1991. S B 27 would become effective for the 1992 tax year thereby essentially extending the credit program without interruption for another three years to 1994.

The Fisheries Business Tax Credit is structured in such a manner that revenues shared back to municipalities are not impacted. Specifically, Sec. 3 of the legislation provides that shared taxes are determined before application of the credit. Pursuant to AS 43.75.130, 50% of fisheries business taxes are shared with the cities and/or boroughs in whose jurisdictions the fisheries resources are processed. This 50% sharing comes off the top leaving a maximum of 50% to the state. Since SB 27 would allow a credit in any one tax year up to 50% of the fisheries business tax liability, the state would receive no fisheries business tax revenue where a taxpayer claims a full 50% credit. In that situation, the state merely collects the tax and remits that full amount to the municipality. If all taxpayers fell into that situation, the state would retain no fisheries business taxes.

For calendar tax year 1989, tax credits represented 35% of the fisheries business tax liabilities before credits. Shared revenues represented 39% of tax liabilities before credits. Fisheries business taxes generated for the general fund represented only 26% of the tax liabilities before credits. Table II.

Since AS 43.75.137 enacted in legislation last session extends revenue sharing to all floating tax liabilities, as opposed to only those floating tax liabilities where the processing activities occur within a city or borough, the tax base for revenue sharing will increase. That will have two effects. First, the amount of shared revenues will increase. Second, the amount of fisheries business taxes generated for the general fund will decrease. The combination of the credit program and the change in revenue sharing for floating tax liabilities will therefore significantly impact the fisheries business tax revenues going into the general fund.

The Department has no information from past experience tending to suggest that these tax credits produce a positive benefit in relation to the \$68,000,000 cost. An Alaska Department of Labor report of "Nonresidents Working in Alaska 1988" found that seafood processing has traditionally had difficulty attracting resident workers and therefore employed high numbers of non-resident workers and 1988 was no exception. During the first two years of the current fisheries tax credit program, when \$86,000,000 of qualified expenditures were made, Appendix A, the number of non-resident workers in the processing industry increased by 2,689 workers from 1987 to 1988 while resident workers increased by only 48. Appendix B. Therefore, the report indicates the credit program did not provide any benefit in the form of new jobs for residents.

It would also appear that the processing industry is dominated by out of state businesses. The top ten fisheries businesses in 1989 are not resident firms to Alaska, employ on the average 57.4% nonresident workers, and account for 58.5% of the total fisheries business tax and 63.4% of the tax credits. Of the top twenty fisheries businesses, 11 are foreign owned and 6 others are headquartered out of the state. These twenty firms on the average employ 53.4% non-residents and account for 75% of the fisheries tax liability and 83.1% of the tax credits. Table III. If we can assume that the capital expenditures that increase product diversity or production efficiency and capacity, or improve product quality, are for the most part made in states other than Alaska and then imported into the state, then the benefit to the state in the form of increased Alaska investment may be significantly reduced.

Absent increased jobs for Alaska residents or increased Alaska investment providing other tangible benefits to the state and communities, it would be difficult to find a favorable cost/benefit analysis. The cost of the current program is known. That cost is \$68,000,000. Unless the benefits exceed that \$68,000,000, the state is needlessly foregoing revenues.

The Department would oppose any legislation of this nature that would have a negative cost in relation to the benefit. The effectiveness of tax expenditures in the form of tax credits is questionable. See Appendix E. However, the department leaves the cost/benefit question for others to address and defers expressing a position on this particular legislation at this time.

Proposed Technical Amendments

LINK POINTS TO ACTUAL PROPOSALS

1. Under AS 43.75.290, a fisheries business means a person who processes fisheries resources for sale. AS 43.75.020 requires that the person obtain a license for each processing plant. AS 43.75.015 imposes a fisheries business tax on that person based on the value of the resources processed. AS 43.75.030 requires each person to file a return and pay the tax. Therefore, since the maximum amount of the credit in a tax year is to be determined by reference to 50% of the business tax liability of the taxpayer, a taxpayer with multiple processing plants can aggregate the overall liability to maximize the credit generated from but one processing plant. In this manner,

S B 27
POSITION PAPER
DEPARTMENT OF REVENUE
February 26, 1991

shore-based credits have been applied against liabilities generated from floating processors which are unrelated to the capital expenditure. If that is not an intended result, language starting at page 1, line 8 could be added to read:

For purposes of this section, a credit for capital expenditures made at one processing plant may not be applied against business tax liabilities attributable to other processing plants.

LIMITS TO DEDUCTIBLE EXPENDITURES
2. The legislation suggests that a fisheries business is vested with a credit after it is approved by the department. In practice, companies have requested pre-approval of amounts to be expended and identified the specific items at a later date. Companies have also substituted items for those approved based on changed circumstances. The department on occasion has later determined, after granting approval, that other items do not qualify for the credit. In order to clearly allow the department to correct errors following pre-approval, language starting after the additional language in 1. could be added to read:

Pre-approval of the application for credit is subject to later revocation or correction by the department.

EXAMPLE LAW
3. The legislation provides that a fisheries business may claim a credit for two years if "activity for which the claim of the credit is made occurs during the two-year period". The department is unclear as to what constitutes sufficient "activity". We would instead suggest the following language at page 1, line 8:

A fisheries business may claim a credit under this subsection for a maximum period of two consecutive years and may claim the credit for capital expenditures for equipment and improvements to depreciable property that are placed in service no later than the last day of the first tax year for which the credit is claimed.

A placed in service rule would be easier to administer and simply means that the property is in a condition or state of readiness and availability and is subject to depreciation for federal income tax purposes.

USED NOT RELATED
4. AS 43.75.037(e)(2) of the legislation denies a tax credit for property sold or transferred between fisheries businesses having substantial common ownership. This provision applies to both new and used property. The legislation would not, however, deny a credit to a fisheries business that buys used property from other than a related company. The department would suggest that the following language be substituted for (e)(2) at page 2, line 22 to allow the credit for all new property and to deny it for all used property:

(2) the original or first use of the property for which the capital expenditure was made was not by the taxpayer.

5. AS 43.75.037(e)(3) of the legislation denies a tax credit to fisheries businesses in arrears under AS 43.75.015. Essentially, this means that a taxpayer in arrears under the fisheries business tax is not entitled to the credit while a taxpayer in arrears of salmon enhancement taxes, seafood marketing taxes, corporation net income taxes, or any other of the Alaska taxes other than fisheries business tax would be entitled to the credit. The department would suggest that the following language be substituted for (e)(3) at page 2, line 25 to deny the credit if any tax, penalty, or interest amount is in arrears:

(3) the fisheries business claiming the credit is in arrears in the payment of any liability under AS 43 and AS 16.51; for purposes of this paragraph, a taxpayer is not in arrears if the payment is under administrative or judicial appeal.

6. AS 43.75.037(f) provides that the department shall prepare an application form for the credit. To make the meaning somewhat more clear, the department would suggest the following language at page 2, line 27:

(f) A fisheries business shall submit an application for a credit under this section on a form required by the department.

7. The department's suggestions in 2, 5 and 6 above would also apply to Sec. 2.

*REQUIRE
AN FORM
APPLICATION*

TABLE I

FISHERIES BUSINESS TAX CREDITS BY YEAR

<u>Calendar Year</u>	<u>Tax Credits</u>
1987	\$ 7,547,133
1988	14,843,361
1989	13,159,344
Carryforwards to 1990 and 1991	<u>32,533,313</u>
Total Tax Credits	\$68,083,151

TABLE II

FISHERIES BUSINESS TAXES TO GENERAL FUND - 1989 TAX YEAR

	<u>Millions</u>
Shore-Based Tax Liability Before Credits	\$23.8
Fisheries Business Credits	<u>(13.2)</u>
Total Shore-Based Tax Receipts	10.6
Total Floating Tax Receipts	<u>13.9</u>
Total Fisheries Tax Receipts	24.5
Less Shared Tax Portion to Municipalities	<u>(14.8)*</u>
Net Retained Alaska Fisheries Business Taxes To General Fund	\$ 9.7

* Based on FY 90 sharing statistics. 50% of shore-based tax liabilities before credits, as well as 50% of floating tax liabilities, each determined by the location of processing activities, are shared with cities and boroughs where the processing activities occur.

PERCENTAGE OF GENERAL FUND, CREDITS AND SHARED TAXES TO TOTAL TAXES-1989

	<u>Millions</u>	<u>Percentage</u>
Total Shore-Based Tax Liability	\$23.8	
Total Floating Tax Liability	<u>13.9</u>	
Total Fisheries Tax Liabilities	\$37.7	100%
Total Fisheries Tax Credits	(13.2)	35%
Total Shared Tax To Municipalities	<u>(14.8)</u>	39%
Total Fisheries Tax to General Fund	\$ 9.7	<u>26%</u>
		100%

TABLE III

DISTRIBUTION OF FISHERIES BUSINESS TAX CREDITS
1989 CALENDAR TAX YEAR

(A) Fisheries Business <u>Taxpayers</u>	(B) # with Foreign <u>Ownership</u>	(A) % with Alaska <u>Addresses</u>	(A) % with Out of State <u>Addresses</u>	(C) Avg. % of Nonresident <u>Employees</u>	(A) % of Tax <u>Liability</u>	(A) % of Tax <u>Credits</u>
Top 5	3	0%	100%	65.8%	44.8%	49.4%
Top 10	6	0%	100%	57.4%	58.5%	63.4%
Top 20	11	15%	85%	53.4%	75.0%	83.1%
All	-	-	-	60.0%	100.0%	100.0%

(A) From Department of Revenue Data

(B) DOR Data and "Foreign Ownership of Alaska Fish Processing Facilities", Research Request 90.167 for the Alaska State Legislature, April 3, 1990. Appendix C.

(C) DOR Data and "Residency Analysis of Alaska's Workers by Firm", 1988, by the Alaska Department of Labor, January 1990. Appendix D.

APR 3 1991



HOONAH COLD STORAGE

HOONAH, ALASKA 99829

SALMON-FRESH-FROZEN

The Honorable
Senator Drue Pearce
P. O. Box V
Juneau, AK 99811

March 29, 1991

Dear Senator Pearce:

My father and I own Hoonah Cold Storage located in Hoonah, Alaska. Our cold storage has the ability to process and freeze 50,000# a day of seafood product. Our total production 5 years ago was 1,500,000# of salmon, black cod and halibut. Through HB 58 we were able to take advantage of The Fisheries Business Tax Credit at the time by expanding our cold storage. Because of this tax credit Hoonah Cold Storage has increased its production by almost double in the last few years. We are probably the largest business in the city of Hoonah and create more jobs than any other business. We are very grateful that this tax credit gave us the ability to expand.

As owners of Hoonah Cold Storage we are now anticipating further growth by adding additional processing room. We ask your assistance in supporting Senate Bill 27, The Fisheries Business Tax Credit. Passage of Senate Bill 27 will keep the seafood industry healthy and helps put money from our resource back into the economy.

Kind regards,

William A. Dignon
William A. Dignon

President

Hoonah Cold Storage

WAD:hsh

CC: Governor Walter J. Hickel
United Fishermen of Alaska



SEAFOOD PRODUCERS COOPERATIVE

2875 ROEDER AVE. • BELLINGHAM, WA 98225
PHONE (206) 733-0120 • TELEX 152-338 SPC BLH • FAX (206) 733-0513

February 15, 1991

The Honorable
Senator Drue Pearce
P.O. Box V
Juneau, AK 99811

Dear Senator Pearce:

The Board of Directors and 315 member fishermen of Seafood Producers Cooperative ask your assistance in supporting Senate Bill 27, The Fisheries Business Tax Credit.

As member\owners of a 10 million dollar shore based seafood processing facility in Sitka, The Fisheries Business Tax Credit is vital in our efforts to increase our processing capacity, maintain growth, and stay competitive in an increasingly difficult world market. The growth of S.P.C. and other shore based processors in Alaska creates jobs, supports local businesses, and puts money from our fishery resource back into the State economy.

We appreciate your support of the Alaska seafood industry, its fishermen and processors. Passage of Senate Bill 27 will help keep our industry strong, competitive, and the leading supplier of premium quality seafood to the world market.

Sincerely,

SEAFOOD PRODUCERS COOPERATIVE

Barry S Lester
Chief Executive Officer

fls

pc: Governor Walter J. Hickel
United Fishermen of Alaska

(5)



907-486-3910
Box 991

Kodiak, Alaska
99615

March 29, 1991

Lee E. Fisher
State of Alaska, Dept. of Revenue
P.O. Box S
Juneau, Alaska 99811-0400

Dear Lee,

After reviewing the DOR recommendations on SB 27 I copied and delivered to the local canneries, the 7 points contained in the position paper. I have also had personal conversations with a number of owners and managers. Most of the comments I have received to date center on the first ammendment. They feel that credit should be allowed for on-shore development. The credit from a floater could be used to improve their shore based plant but not used to increase at sea processing.

A number of plants have pointed out to me that without the tax credit system they would not have invested in the white fish industry. One such plant did not operate in the winter 4 years ago. His present weekly payroll is around \$100,000. These are resident workers. The non-resident workers are here generally for the summer salmon season. Usually college kids who leave for school in the fall.

To say that the program does not produce a net benefit for the state is in grave error.

When you come to Kodiak I will introduce you to plant owners and operators and arrange tours to point out where the money has been used and what it means to the town.

Sincerely,

al

Alvin R. Burch
Executive Director

cc: Senator Fred Zharoff
Representative Cliff Davidson

Harvesting Alaskan Shrimp and Whitefish

13

ALASKA DEPARTMENT OF REVENUE
 DIVISION OF AUDIT
 ALASKA FISHERIES BUSINESS TAX CREDIT APPLICATION
 A.S. 43.75.032

FOR THE PERIOD JUL 1 - DEC 31, 1986		ONE APPLICATION PER SHORE-BASED LOCATION
Name (Person, firm or corporation)	Fisheries Business License Number	
Mailing Address	Federal EIN or Soc. Sec. Number	
City, State, Zip Code	Daytime Telephone Number ()	
Contact Person:		
Physical Location of Operation: (Note: If operating within a municipality you must indicate the name of the municipality)		

I. Enter the total actual or estimated value of capital expenditures made or to be made during the period July 1, through December 31, 1986 for which a fisheries business tax credit is being claimed. Attach to this application an itemized statement which includes the date each capital expenditure was made or will be made and give a brief explanation of how the capital expenditure qualifies. (See back of this page for definition of qualifying expenditures) I. _____

II. Enter the total dollar value of contributions made to an approved cooperative seafood industrial park. Enter the name and location of the approved park. _____
 Attach copy of cancelled check or receipt for this contribution. II. _____

III. Enter the total dollar value of contributions made to the A.W. Winn Brindle memorial scholarship account. Attach copy of cancelled check or receipt which documents this contribution. III. _____

Under section (b) of Alaska Statute 43.75.032, the fisheries business tax credit may be increased if the municipality requests the Department of Revenue to reduce the amount of shared revenues they would normally receive. To apply for this credit increase a copy of this application must be submitted to the municipality within 10 days after this application is submitted to the Department of Revenue.

OFFICE USE ONLY			
Application for credit:		Yes	No
Approved:	Date:	Audit Appeals	
Disapproved:	Date:	Enforcement	
		Public Service Licensing	

FOR FURTHER INFORMATION CONTACT
 FISHERIES & MINING TAX UNIT
 (907) 465-2371

15 AAC 75.060. EXPENDITURES ELIGIBLE FOR TAX CREDIT. The following equipment and depreciable property are capital expenditures eligible for fisheries business tax credits under AS 43.75.032:

(1) refrigeration equipment, or new plant construction or improvements made to depreciable property which are integrally related to the original installation of refrigeration equipment, if the equipment, construction, or improvements are dedicated to and necessary for the performance of the following functions at a shore-based seafood processing facility in Alaska:

(A) manufacturing, storing, and delivering of ice;

(B) refrigerated holding or storing of processed seafood products, raw fish, or shellfish before processing or shipment; or

(C) seafood product freezing;

(2) fish processing equipment, or new plant construction or improvements made to depreciable property which are integrally related to the original installation of fish processing equipment, if the equipment, construction, or improvements are necessary for the manufacturing of the following products at a shore-based seafood processing facility in Alaska:

(A) round or dressed frozen fish or shellfish products;

(B) fresh or frozen cut or formed boneless portions;

(C) fresh or frozen fillet products;

(D) comminuted or minced fish products or products that are based on the use of comminuted or minced fish;

(E) surimi or products that are based on the use of surimi;

(F) fish or shellfish meal, oil, solubles, protein derivatives, pharmaceuticals, or biochemicals;

(G) canned salmon;

(H) smoked or cured seafood products;

(I) fish or shellfish products preserved by new or nontraditional methods, including aseptic handling, irradiation, controlled atmosphere storage, or the application of chemicals;

(3) to be eligible under (2) of this section, the equipment, construction, or improvements must be dedicated to and necessary for appropriate processing functions, such as vessel unloading, raw material or finished product storage, weighing, rae separation, cutting, skinning, bone separation, can filling, forming, washing, mixing, grinding, pumping, concentrating, can seaming, cooking, retorting, drying, pressing, can washing, packaging, labeling, or the addition of chemicals, colors, or flavoring. (Eff. 12/16/86, Register 101)

Authority: AS 43.75.032
AS 43.75.140

15 AAC 75.070. APPLICATION FOR FISHERIES BUSINESS TAX CREDIT. To qualify for the fisheries business tax credit for eligible expenditures, as defined in 15 AAC 75.060, made between July 1, 1986 and December 31, 1989, a fisheries business must apply for the credit in advance of the capital expenditure on forms prescribed by the department. On the form, the fisheries business shall provide the following information:

(1) the name of fisheries business;

(2) the fisheries business license number of each processing facility owned by the fisheries business;

(3) the mailing address for the fisheries business;

(4) telephone number for the fisheries business;

(5) the location of the processing facility for which eligible expenditures will be made;

(6) a list of all equipment and improvements to depreciable property to be purchased or constructed and a description of their functions related to the processing of fish;

(7) the approximate cost of each piece of equipment or improvement to depreciable property to be purchased or constructed;

(8) the estimated date that the equipment or improvement to depreciable property is to be purchased or constructed, and the date it first will be placed into service;

(9) if used equipment or a used improvement to depreciable property is to be purchased, a list of the names of the previous owners of the equipment or improvement, and the dates of their ownership (Eff. 8/12/87, Register 103)

Authority: AS 43.05.080
AS 43.75.032
Sec. 6, ch. 79, S.L.A. 1986

15 AAC 75.080. PLACED IN SERVICE RULE. (a) In order for a credit to be applied against a fisheries business tax liability, the equipment or improvement to depreciable property that is the subject of the credit must be effectively placed in service in the state.

(b) Equipment or improvements to depreciable property will be considered to have been placed in service in the earlier of the following tax years:

(1) the tax year in which, under the taxpayer's depreciation practice, the period for depreciation with respect to such improvements or equipment begins; or

(2) the tax year in which the equipment or improvement to depreciable property is placed in a condition or state of readiness and availability for a specifically assigned function integrally related to the manufacture of seafood products or fish processing functions described in 15 AAC 75.060.

(c) If otherwise qualifying as an eligible expenditure, the following property will be considered in a state of readiness and availability:

(1) parts acquired and set aside during the tax year for use as replacements for a particular machine in order to avoid operational time loss;

(2) operational fish processing equipment acquired during a tax year, where it is not practicable to use the equipment for its specifically assigned function in the fisheries business until the following year; and

(3) equipment acquired for a specifically assigned function which is operational but which is undergoing testing to eliminate defects.

(d) If the department has determined that certain expenditures are eligible for tax credit, but the expenditures do not reflect the full cost of the equipment or improvement to depreciable property because the total amount to be paid or incurred by the taxpayer is indeterminate, credit will be allowed to the taxpayer for the first tax year with respect to so much of the cost as has been paid or incurred as of the close of that year, and additional credit will be allowed to the taxpayer for subsequent eligible tax years with respect to additional expenditures made during each subsequent year.

(e) Notwithstanding (a) — (d) of this section and for fisheries business tax credit computation purposes only, equipment or improvements to depreciable property placed in service from July 1, 1986 through December 31, 1986 will be considered to have been first placed in service in tax year 1987. (E.F. 8/12/87, Register 103)

Authority: AS 43.05.080
AS 43.75.032
Sec. 6, ch. 79, S.L.A. 1986

15 AAC 75.090. LIMITATION ON CREDIT. (a) If a taxpayer is operating both shore-based and floating fish processor facilities in the same tax year that eligible capital expenditures are made, the total credit that may be claimed in that tax year may not exceed 50 percent of the taxpayer's combined fisheries business tax liability incurred at all of the taxpayer's fish processing facilities. However, in no event will the fisheries business tax credit generated at a processing facility in one tax year be applied to the fisheries business tax liability incurred at another processing facility in a subsequent year if the other facility was not owned by the taxpayer in the tax year the capital expenditure was made. The following are illustrative examples:

(1) Company F solely owns and operates a shore-based processing facility in Alaska and a floating freezership. In 1987, the company spent \$1,000,000 in adding new refrigeration equipment and capacity to its shore-based plant. The company's 1987 fisheries business tax liability at its shore-based plant is \$200,000 and at its floating

facility is \$50,000. The 1987 fish tax credit is limited to \$125,000, one-half of the combined liabilities of both facilities. The remaining \$375,000 credit is available to offset taxes incurred in tax year 1988.

(2) Assume the same facts as in (1), except that in 1988 Company F acquires a second floating freezership and makes no additional eligible capital expenditures to its shore-based facility. For tax year 1988, the new company has a fish tax liability at its shore-based facility of \$200,000, at the original floating facility of \$50,000 and at the acquired facility of \$150,000. The 1988 fisheries business tax credit is again limited to \$125,000. The unused credit cannot be used to offset fisheries business tax incurred at the new facility, which was not owned in the year the relevant capital expenditure was made.

(b) A fisheries business tax credit will not be approved if the fisheries business has any arrears or outstanding liability to the state under AS 43.75 which could result in a lien under AS 43.10.035(a), irrespective of whether the arrears or outstanding liability arose out of the business activity of the facility for which the expenditure was made. An amount properly and timely disputed under the provisions of AS 43.05.240, and regarding which the appeal process under AS 43.05.240 is not concluded, does not constitute an amount in arrears or an outstanding liability.

(c) No credit will be approved for otherwise eligible expenditures made to acquire equipment or an improvement to depreciable property from another fisheries business in which there exists substantial common ownership. For purposes of this subsection, "substantial common ownership" means a 50 percent or greater direct or constructive ownership interest; constructive ownership will be determined according to the provisions of 26 U.S.C. 318 (Internal Revenue Code § 318) in effect on August 12, 1987. (E.F. 8/12/87, Register 103)

Authority: AS 43.05.080
AS 43.75.032
Sec. 6, ch. 79, S.L.A. 1986

Article 2. Tax Imposed on Acquisition of Fisheries Resources

Section
100. Tax imposed on acquisition of fisheries resources

15 AAC 75.100. TAX IMPOSED ON ACQUISITION OF FISHERIES RESOURCES. (a) A person who takes, purchases or otherwise acquires a fisheries resource, and who transports the fisheries resource to a point outside the taxing jurisdiction of the state, before

STATE OF ALASKA

DEPARTMENT OF REVENUE

OFFICE OF THE COMMISSIONER



WALTER J. HICKEL, GOVERNOR

P.O. BOX 5
JUNEAU, ALASKA 99811-0400
PHONE: (907) 465-2300
TELEFAX: (907) 465-2389

January 30, 1991

The Honorable Richard I. Eliason
President of the Senate
P.O. Box V
Juneau, AK 99811

Dear Mr. President:

In accordance with AS 43.75.034, The Department of Revenue respectfully submits the following annual report on the Alaska fisheries business tax credit program.

In 1986, the Alaska Legislature enacted AS 43.75.032 authorizing a fisheries business tax credit program to businesses which make expenditures that increase product diversity or production efficiency and capacity, or improve product quality at a shore-based fisheries business facility in the state, or contribute to the development of a cooperative seafood industrial park in the state. The program allows fisheries businesses to reduce their tax liability by up to 50% for a maximum period of three consecutive years.

Although this statute sunsets December 31, 1991, only those expenditures incurred through 1989 are eligible for this tax credit program. Under a carryforward provision in the statute, fisheries businesses may claim unused credits on returns through tax year 1991.

Tax credits may not be claimed for more than 50% of eligible capital expenditures. However, AS 43.75.032 provides that an additional 25% of the expenditures may be used as credits for expenditures made in municipalities which adopt an ordinance directing the Department of Revenue to reduce its shared tax revenues by the additional expenditures taken as credits.

During 1990 we received one such ordinance from Anchorage. In any case, a taxpayer's credit may not exceed 50% of its tax liability.

The attached schedules provide details of the actual expenditures and credits claimed for each year since the inception of the program as well as a schedule outlining the amount of credits carried forward which may be applied against 1990 fisheries business tax returns, due March 31, 1991.

The Honorable Richard I. Eliason
January 30, 1991
Page 2

Credits claimed since the program's inception total \$35.5 million. We anticipate that fisheries businesses will claim the same amount of credits taken last year, approximately \$13 million.

The Department of Commerce and Economic Development will forward their fisheries business tax credit annual report under separate cover.

Sincerely,


Lee E. Fisher
Commissioner

LF:ped
Enclosures
91-9

Alaska Department of Revenue
1987 Fisheries Business Tax Credit Data
 For the Calendar Year 1987

Location	Actual 1987 Expenditure	Tax Credit Claimed
Alitak	\$ 196,732.00	\$ 139,756.02
Anchorage	1,000,000.00	48,390.67
Chignik	354,093.00	177,046.50
Cordova	2,072,296.63	523,268.88
Craig	0.00	29,697.03
Dry Bay	0.00	22,170.85
Dutch Harbor	428,552.00	100,331.24
Ekuk Spit	608,203.00	91,914.30
Excursion Inlet	687,135.00	85,472.54
Gustavus	23,129.00	3,265.00
Haines	0.00	57,841.18
Homer	1,411,928.00	323,270.92
Hoonah	349,428.62	47,265.70
Juneau	46,932.96	2,881.48
Kasilof	520,136.47	84,841.69
Kenai	984,368.95	696,296.30
Ketchikan	1,489,546.16	235,318.88
Klawock	0.00	3,147.53
Kodiak	8,865,416.97	1,310,126.60
Larsen Bay	127,574.49	63,787.25
Naknek	1,044,719.29	482,439.47
Nikiski	254,309.47	140,205.34
Pelican	61,134.17	36,680.50
Petersburg	2,054,740.00	421,545.21
Port Bailey	45,901.00	57,713.88
Port Graham	147,994.00	188,326.03
Seldovia	0.00	34,796.48
Seward	0.00	431,507.66
Sitka	1,594,246.19	280,089.09
Sterling	82,400.00	41,200.00
Togiak	64,092.57	32,046.29
Unalaska	16,898,360.00	352,921.28
Valdez	269,273.34	93,392.50
Wrangell	156,894.00	41,512.50
Yakutat	0.00	127,630.86
Various Alaskan Waters	<u>116,062.36</u>	<u>739,034.95</u>
Totals	<u>\$41,955,599.64</u>	<u>\$7,547,132.55</u>

Note: Fisheries tax credits may be applied against a taxpayer's combined liability. In some cases, taxpayers operate in more than one location and apply credits against tax liabilities attributable to locations where expenditures were not made.

Alaska Department of Revenue
1988 Fisheries Business Tax Credit Data
 For the Calendar Year 1988

Location	Actual 1988 Expenditures	Tax Credit Claimed
Akutan	\$ 4,820,629.37	\$ 341,863.83
Alitak	87,785.00	322,114.28
Anchorage	475,280.94	297,785.46
Bethel	51,000.00	47,983.54
Bristol Bay	24,528.52	0.00
Chignik	764,746.44	311,905.98
Chignik Lagoon	0.00	44,827.26
Cordova	2,862,781.99	1,010,042.31
Craig	0.00	65,216.69
Dillingham	0.00	159,951.52
Dry Bay	0.00	27,400.56
Dutch Harbor	450,000.00	56,111.37
Egegik Beach	103,152.00	44,910.36
Ekuk Spit	2,168,997.00	92,589.35
Excursion Inlet	23,326.00	131,304.30
Gustavus	72,100.00	5,079.58
Haines	39,000.00	100,451.64
Homer	0.00	304,323.35
Hoonah	0.00	59,649.40
Juneau	200,688.14	42,872.74
Kasilof	1,867,034.98	158,051.21
Kenai	2,112,044.30	1,058,882.73
Ketchikan	365,853.00	390,972.32
King Cove	2,422,436.00	815,984.52
Kodiak	8,024,062.01	1,962,944.87
Larsen Bay	228,376.00	114,188.00
Naknek	2,145,141.88	812,423.73
Nikiski	300,732.50	147,926.43
North Pole	56,231.79	2,431.86
Nulato	0.00	4,439.39
Pelican	47,581.87	30,928.22
Petersburg	3,307,455.27	593,381.90
Port Bailey	406,325.00	129,663.74
Port Graham	186,974.95	97,193.50
Port Moller	0.00	218,605.29
Sandpoint	0.00	202,032.84
Seldovia	0.00	57,296.57
Seward	80,562.00	329,478.83
Sitka	514,428.86	367,434.67
Sterling	235,000.00	0.00
Togiak	187,841.00	76,700.46
Unalaska	605,213.00	355,474.50
Valdez	7,422,829.37	286,662.97
Wrangell	81,007.95	57,766.31
Yakutat	936,060.93	176,353.40
Various Alaskan Waters	259,311.00	2,929,753.96
Totals	<u>\$43,936,519.06</u>	<u>\$14,843,360.67</u>

note: Fisheries tax credits may be applied against a taxpayer's combined liability. In some cases, taxpayers operate in more than one location and apply credits against tax liabilities attributable to locations where expenditures were not made.

Alaska Department of Revenue
1989 Fisheries Business Tax Credit Data
 For the Calendar Year 1989

Location	Actual 1989 Expenditures	Tax Credit Claimed
Akutan	\$26,683,888.70	\$ 240,844.29
Alitak	710,334.00	108,091.35
Anchorage	784,083.00	179,033.50
Bethel	956,997.00	75,494.65
Bristol Bay	72,670.00	0.00
Chignik	181,225.00	108,024.24
Chignik Lagoon	0.00	24,275.19
Cordova	2,253,982.52	804,173.71
Craig	0.00	112,409.83
Dillingham	757,404.06	406,267.23
Dry Bay	24,714.54	18,838.08
Dutch Harbor	10,402,398.00	229,876.48
Egegik Beach	46,568.00	29,949.64
Ekuk Spit	72,341.00	157,116.68
Excursion Inlet	662,119.00	201,414.99
Gustavus	0.00	5,174.76
Haines	0.00	45,821.20
Homer	28,000.00	73,358.34
Hoonah	0.00	49,899.20
Juneau	64,570.00	7,592.72
Kaltag	0.00	2,769.70
Kasilof	0.00	69,082.60
Kenai	1,724,372.91	507,041.41
Ketchikan	3,273,443.00	771,305.98
King Cove	716,822.22	905,293.43
Kodiak	3,827,958.45	1,425,793.13
Larsen Bay	157,176.66	42,599.65
Mountain Village	0.00	7,789.71
Naknek	2,470,643.89	1,288,456.94
Nikiski	0.00	130,941.01
North Pole	50,249.13	1,909.73
Nulato	0.00	1,446.46
Pelican	0.00	0.00
Petersburg	371,585.29	387,756.26
Port Bailey	247,952.00	23,913.68
Port Graham	0.00	7,756.50
Port Moller	0.00	163,256.58
Sandpoint	0.00	129,429.89
Seldovia	315,300.00	10,480.74
Seward	2,840,026.33	185,998.73
Sitka	420,820.22	353,287.79
Togiak	534,448.59	22,201.41
Unalaska	0.00	337,367.99
Valdez	94,676.95	253,478.52
Wrangell	206,325.00	63,676.17
Yakutat	239,952.81	130,317.40
Various Alaskan Waters	53,072.26	3,058,336.47
Totals	<u>\$61,446,120.53</u>	<u>\$13,159,343.86</u>

Note: Fisheries tax credits may be applied against a taxpayer's combined liability. In some cases, taxpayers operate in more than one location and apply credits against tax liabilities attributable to locations where expenditures were not made.

Alaska Department of Revenue
Schedule of Actual Credit Carryforward for 1990
 As of January 18, 1990

Location	Actual Tax Credit Carryforward
Akutan	\$ 936,083.41
Alitak	105,880.46
Anchorage	154,919.36
Bethel	229,681.27
Bristol Bay	6,905.91
Chignik	53,055.51
Chignik Lagoon	105,880.46
Clarkspoint	936,083.41
Cordova	862,901.57
Craig	115,413.48
Dillingham	618,970.42
Dry Bay	119,721.92
Dutch Harbor	5,100,083.56
Egegik	105,880.46
Ekuk Spit	105,880.46
Excursion Inlet	105,880.46
Gustavus	31,700.66
Haines	108,622.71
Homer	2,778.50
Juneau	102,748.61
Kake	71,035.48
Kaltag	48,320.72
Kasilof	425,297.29
Kenai	738,793.51
Ketchikan	520,556.71
King Cove	352,789.40
Klawock	9,533.02
Kodiak	3,237,197.99
Larsen Bay	35,988.68
Mountain Village	724.15
Naknek	1,526,854.28
Nikiski	66,930.16
North Pole	48,898.88
Nulato	48,320.72
Petersburg	95,507.94
Port Bailey	105,880.46
Port Graham	206,039.86
Port Moller	352,789.40
Port Protection	405,143.24
Sandpoint	936,083.41
Seldovia	105,875.00
Seward	627,862.27
Sitka	122,145.24
Sterling	117,500.00
Togiak	130,743.12
Unalaska	302,606.50
Valdez	483,001.39
Wrangell	59,158.50
Yakutat	119,721.92
Various Alaskan Waters	<u>11,322,940.88</u>
Totals	<u>\$32,533,313.18</u>

Dunbar No. 571

EXHIBIT
APPENDIX B

NONRESIDENTS WORKING IN ALASKA

1988

Nonresidents Working in Alaska 1988

State of Alaska - Steve Cowper, Governor
Department of Labor - Jim Sampson, Commissioner
Administrative Services Division - Frank Spargo, Director
Research & Analysis Section - Chuck Caldwell, Chief
Sally Saddler, Research Supervisor

In cooperation with:

Alaska Department of Law, Douglas Bailey, Attorney General.

Prepared by:

S. Brynn Keith	Labor Economist
Kathy Thomas	Labor Economist
Stan Fullingim	Statistical Technician
Dan Corcoran	Statistical Clerk

Also contributing to the development of this publication:

Rich Grayson	Programmer Analyst,
Jim Fowler	Graphic Artist
Josephine Ruby	Phototypesetter Operator

CHAPTER 3

Nonresident Workers in Alaska by Industry and Geographic Area

What's in this Chapter

This chapter discusses nonresident workers and earnings in six of Alaska's major industries. Workers and earnings information is also broken out by geographic area.

Number of Nonresidents Working in Alaska Increased During 1988

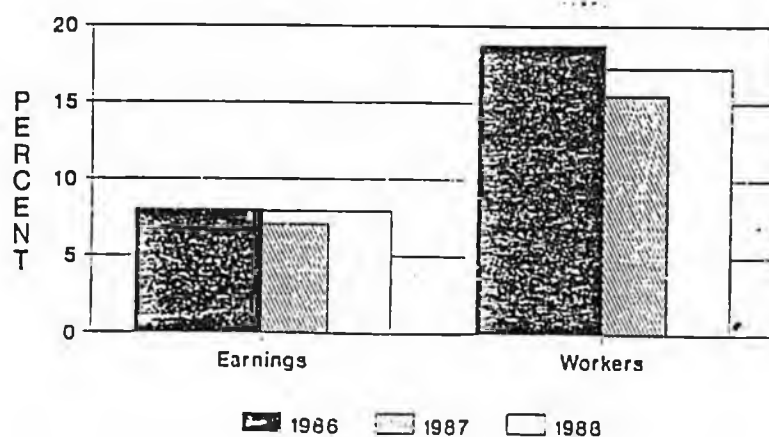
The number of nonresident workers in Alaska increased by over 5,500 individuals, bringing the nonresident total to 50,719 workers in 1988. The percentage of workers that were nonresidents increased by almost 2 percentage points to 17.3% between 1987 and 1988. Similarly, the percentage of earnings paid to nonresident workers rose during this period, from 7.0% in 1987 to just under 8.0% in 1988. Much of this increase in nonresident labor can be attributed to the excellent year in the seafood processing industry. Seafood processing has traditionally employed high numbers of nonresident workers; 1988 was no exception. (See Figure 3.1 on this page.)

Food Processing

Alaska's food processing industry had another excellent year in 1988. Continued expansion in bottom fishing coupled with a high market value for most Alaska species contributed to the prosperity and growth of

Figure 3.1

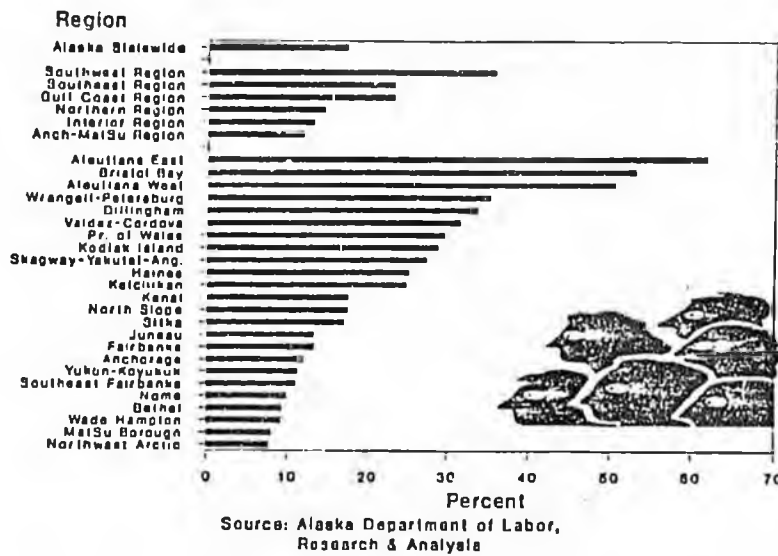
Percentage of Nonresident
Earnings and Workers - Alaska 1986-1988



Source: Alaska Department of Labor,
Research & Analysis

Figure 3.2

**Percentage of Workers Who Were Nonresidents
By Geographic Zone, 1988**

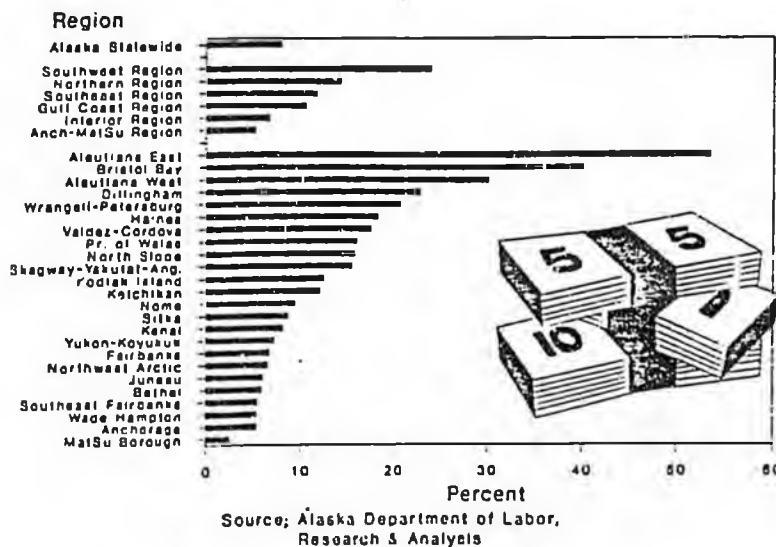


seafood processing employment. Seafood processing accounts for 96.0% of the activity in food processing.

The increase in food processing activity translated into both an increase in the number of workers and an increase in the average annual wage of workers. Historically, the food processing industry has had difficulty attracting resident workers in sufficient numbers to meet their needs. In 1988, almost the entire increase in required labor was picked up by the nonresident work force. The number of nonresidents increased by 2,689 workers between 1987 and 1988. By comparison, only 48 more residents were hired to fill the increased labor need in this industry.

Figure 3.3

**Percentage of Earnings Paid to Nonresidents
By Geographic Zone, 1988**



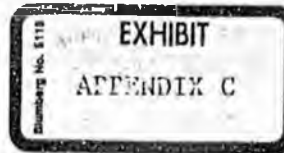
Construction

Alaska's construction industry continued to take a beating in 1988. However, the decrease in construction related employment between 1987 and 1988 was less than the decreases experienced in earlier years. Worker's earnings in all three construction industrial sectors, heavy, building and special trades, declined from 1987 to 1988.

The construction industry saw an increase in both the percentage of earnings going to nonresidents in 1988 as well as the percentage of the work force that was nonresident. In 1988, the percentage of nonresidents in

Alaska State Legislature

Legislative Research Agency



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Phone: (907) 485-3991
Fax: (907) 483-3351

April 3, 1990

MEMORANDUM

TO: Representative Sam Cotten

FROM: Glenn T. Gray ^{GTG}
Legislative Analyst

RE: Foreign Ownership of Alaska Fish Processing Facilities
Research Request 90.167

You asked for a description of the ownership patterns of the Alaska seafood processing industry. Specifically, you wanted to know the extent of foreign ownership and financing of major on-shore facilities in Alaska and off-shore factory ships.

The first section of this memorandum summarizes foreign ownership patterns of the Alaska seafood processing industry. The next five sections discuss prior studies, sources of information, types of foreign control, the methodology used in this study, and the findings. A data base created for this research was used to produce tables about foreign ownership by geographical area, company name, company address, parent company, and country of investor.

Summary

The results of this study reaffirm the findings of former studies. Foreign companies and individuals control a significant segment of the Alaska seafood processing industry, but the exact amount of control is difficult to quantify. Because of unreliable and incompatible data, we are uncertain if foreign ownership of Alaska's seafood processing industry has increased or decreased over the past decade. While some information about ownership of companies is available, financing arrangements and other forms of control are generally confidential. The State of Alaska collects information about the amount and value of seafood processed by each company, but this information is also confidential. State law requires companies to complete a biennial report listing alien affiliates and all shareholders with more than five percent of the shares. State officials, however, do not verify this information and it is considered incomplete and unreliable.

This study reveals that in 1989, at least 23 percent of shore-based plants and off-shore vessels had some foreign ownership. More than 66 percent of the vessels listed on *Pacific Fishing* magazine's 1989 Factory Trawler Directory have at least partial foreign ownership. The proportion of total seafood production that these companies represent is not known. However, because these

Representative Cotten
April 3, 1990
Page 2

firms operate large plants, it is presumed that the foreign-owned companies account for a disproportional share of production. In addition to ownership of processing companies, foreign companies may exert other kinds of influence through financing arrangements, technological know-how, product pricing, marketing, and ownership interties. Because these aspects of foreign influence are even more difficult to determine than ownership, this memorandum only describes direct ownership patterns of shore-based and off-shore processors.

Prior Studies

Several attempts to quantify the extent of foreign ownership of the Alaska seafood processing industry have been made in recent years, but with inconclusive results. The Alaska State Legislature commissioned Orth and Associates to undertake a study in 1980 which appeared as *Foreign Investment in the Alaska Seafood Industry*. Orth and Associates based their findings on government documents and did not obtain information from industry representatives. They stated that "Alaska's effort to monitor alien investment has been based on confusing, sometimes misleading statutes that have been inadequately administered and weakly enforced (p. 9)."¹ Based on data from 1977, the study revealed that Canada and Japan were the major foreign investors in Alaska seafood processing. While U.S. processors targeted high-value species, Japanese-owned companies processed both high and low-value species. Orth and Associates found that firms with partial Japanese ownership processed 33 percent of the total value of all species processed.² However, Orth and Associates were unable to determine ownership of 35 percent of the 127 companies examined. The study contains an excellent description of complex interties between seafood processing companies as well as a summary of studies completed prior to 1980.

The federal General Accounting Office (GAO) initiated a study about foreign ownership in the U.S. seafood processing industry with an emphasis on Alaska. As revealed in the title of the 1980 report, *Foreign Investment in U.S. Seafood Processing Industry Difficult to Assess*, the results were incomplete. The GAO sent a questionnaire to processors in Alaska and other states to determine foreign ownership and loans from foreign entities. The GAO reported that Japanese loans to processors were considerable and that some of the loans contained provisions to acquire a portion of the production as well as provisions to employ foreign technicians.

¹Reporting requirements concerning alien affiliates have since been strengthened (AS 10.06.808), but no one verifies the accuracy of this information.

² Japan's total share of the Alaska seafood market was in actuality less than 33 percent. This figure includes the total value of all production by firms with partial Japanese ownership even though some of these firms may have substantial U.S. ownership. This figure also disregards Canadian ownership because Canadian and U.S. firms were grouped together.

Alaska state agencies have also attempted to determine the extent of foreign ownership of Alaska's seafood processors. In 1981, the House Research Agency estimated that the fair market value of foreign ownership accounted for about one-third of the total investment in Alaska shore-based seafood processing facilities.³ During the late 1980s, staff at the Office of International Trade, the Department of Commerce and Economic Development, Commercial Fisheries Development section, and the Alaska Seafood Marketing Institute produced informal lists of companies with probable foreign ownership.⁴

The North Pacific Fishery Management Council requested the GAO to investigate the extent of foreign ownership and control of the Alaska seafood processing industry. This study is not expected to be completed until late spring 1990¹⁹⁹¹ (Wolf 1990).

Sources of Information

Nine state agencies require information from companies intending to process seafood in the state of Alaska.⁵ Depending on the type of operation, seafood processors may be required to fulfill more than 37 different reporting requirements.⁶ Table 1 provides a summary of some the reporting requirements that could be useful to determine the extent of foreign ownership of seafood processing facilities. Much of this information, however, is either confidential or unreliable. For example, data about the amount or value of seafood produced by a specific company are confidential. Furthermore, the biennial report data base maintained by the Corporations section of the Department of Commerce and Economic Development (DCED) has serious deficiencies. It contains information from corporations only and DCED staff do not verify the accuracy of information concerning foreign affiliation or share ownership. A review of

³This conclusion involved an assumption that the value of all foreign-owned seafood processing facilities paralleled that of three major firms that changed ownership between 1979 and 1981.

⁴During telephone interviews for the current study, representatives of a few of the companies included on these lists maintained that they had no direct or indirect foreign ownership. A few other companies identified on these lists could not be located.

⁵Companies operating outside of state inland waters are not required to file with Alaska state agencies.

⁶The Department of Environmental Conservation, Alaska Permit Information Center, distributes a *Checklist for Seafood Processing Permits*. This document outlines State of Alaska reporting requirements for seafood processors but has not been updated since 1985 (see Attachment A).

the DCED data base for this research revealed that the information concerning foreign ownership is unreliable.⁷

Table 1
A Summary of Reporting Requirements Useful to Determine the Extent
of Foreign Ownership in the Alaska Seafood Processing Industry

<u>Department</u>	<u>Report</u>	<u>Confidential</u>
Commerce and Economic Development (DCED)	<u>Certificate of Authority</u> - "foreign" corporations (those incorporated outside the State of Alaska)	No
	<u>Biennial Report</u> - information about out-of- state corporations, alien affiliates and shareholders with greater than five percent ownership	No
Department of Fish & Game (ADF&G)	<u>Intent to operate forms</u> - completed by all those who intend to process fish	No
Commercial Fisheries Entry Commission	<u>Annual Report</u> - information about amount and type of fish processed	Yes
Department of Revenue	<u>Affidavit for Non-residents</u> - affidavit and proof of bonding	Yes
	<u>Alaska Fisheries Business Tax Return</u> - data concerning the amount of fish processed	Yes
Department of Labor	<u>Alien labor certification request</u> - required for companies intending to hire foreign workers	Yes

Source: Department of Environmental Conservation

⁷Company representatives either misunderstand the reporting requirements or intentionally submit erroneous information. There may be confusion about the definitions of foreign corporations and alien affiliates. For the purposes of the DCED biennial reports, "foreign" means any out-of-state corporation and "alien" means an individual who is not a citizen or national of the United States. The definition for the terms alien and affiliate are not included on the biennial report form or on the accompanying instructions. There may also be some confusion about how to report foreign ties to a U.S. company with some out-of-country investors. When asked about direct or indirect foreign ownership during telephone interviews for this research, many company employees stated that their company was 100 percent American even though follow-up questions revealed that these companies either had foreign investors or were a subsidiary of a company with foreign ownership.

Should a company doing business in Alaska provide misinformation about alien affiliates, it would be easy to mask foreign ownership if the company were a subsidiary of an out-of-state company. State law requires companies to identify only those individuals or companies with more than a five percent ownership of the shares in the company doing business in Alaska. If the company is a subsidiary of an out-of-state company, no requirements exist to report ownership of the out-of-state company.⁸ Additionally, most seafood processors do not issue public stock (Winograd 1981). Many of the companies listed on the DCED data base show no information about share ownership.

Types of Control

Foreign influence over the Alaska seafood industry can be the result of foreign equity investment, foreign holding of debt, pricing agreements, marketing, technology transfer, and control of information (Orth 1980). Control through equity takes place when a foreign company or individual has complete or partial ownership in an American-based company or if a partnership exists with that company.⁹ A foreign company or individual may control a seafood processing company through direct ownership or may have indirect control through ties to a parent company. Orth and Associates' 1980 study illustrated ownership interties between seafood processors and other companies (see Attachment B for an example of the complexity of interties). Control through debt may occur when an Alaska seafood processing company has a financial arrangement with a foreign company.¹⁰ Alaska does not require disclosure of information concerning loans by foreign companies. Foreign companies may also exert control through information about seafood processing or the release of

⁸In 1985, over 120 fishery operations in Alaska and surrounding waters were based out of Washington State (Natural Resource Consultants 1985). All of the 54 factory trawlers identified in *Pacific Fishing* magazine's 1989 Factory Trawler Directory have a Seattle address.

⁹A foreign company may own as much as 100 percent of a shore-based processing facility, but foreign ownership of off-shore processors is restricted. Since 1987, fishing and processing vessels in the Exclusive Economic Zone (EEZ--between the states's inland waters and the 200-mile limit) must be American-flagged vessels, must have at least 51 percent U.S. ownership, and the corporate board must have an American president and U.S. voting majority. Vessels operating off of Alaska prior to 1987 may have greater than 51 percent foreign ownership but they must be American-flagged, the corporate president must be an American and the majority of the board must also be American (Flanagan 1990).

¹⁰Control through debt may involve issuance of notes and bonds. Processors sometimes enter into preseason agreements where a foreign company may loan money to the processor with conditions such as the right of first refusal for processed seafood, established prices for product throughout the season, or a promise to employ foreign technicians or managers.

technological innovations. Foreign influence through pricing and marketing arrangements may also be significant. For example, the fisheries import quota system in Japan may give much control to Japanese processing and holding companies (Helgath and Rainery 1989).¹¹

Methodology

Several sources were utilized to construct a data base of seafood processors with probable foreign ownership. A report generated from the Alaska Department of Fish & Game (ADF&G) 1989 Intent to Operate forms completed by processors provided a list of 523 shore-based and off-shore seafood processors.¹² Additional off-shore processors were identified from *Pacific Fishing* magazine's 1989 Factory Trawler Directory. Due to the large number of facilities, processors that appeared to be small, local operations were not added to the data base or investigated. The list was reduced to 347 processors.

Next, each of the 347 processors was checked against the DCED corporate biennial report data base.¹³ A computer print-out was generated for all companies that were on both data bases. Where complete information was provided, with no obvious errors, information about alien affiliates and share ownership were assumed to be correct and entered into the data base created for this report. Corporations indicating ownership by individuals were eliminated from further investigation unless the names of the individuals appeared to be foreign. Due to time constraints, some of the companies not listed on the DCED data base were not contacted if they appeared to be small operations.

Four different print-outs were generated by sorting the data base by company name, corporate address, location of shore-based facility, and vessel name. These print-outs were compared to determine possible interties between

¹¹Japan imports 95 percent of Alaska's seafood exports (McDowell Group 1989). Control through marketing may occur through sales contracts, sales agreements, and the relationship between processors and Japanese trading and fishing companies (Orth 1980).

¹²Some off-shore seafood processors operating only in the EEZ completed intent to operate forms with the ADF&G even though they are not required to do so.

¹³The DCED data base contains only information for seafood processors that are corporations and there is no enforcement to assure corporations have filed with the department or that the information filed is correct (Shultz 1990).

processing facilities and to avoid listing a facility twice.¹⁴ Next, we contacted company spokespersons to verify foreign ownership and associations between processing facilities.¹⁵ Processing facilities with verified foreign ownership were sorted by vessel name or shore-based site to provide the information on the enclosed map (see Attachment C). The data base has also been sorted to create lists of processors by company name (see Table 2), vessel name (see Table 3), site of shore-based facility (see Table 4), parent company (see Table 5), and country of foreign investor (see Table 6). Following Table 6 is a list of sources for information included in Tables 2 through 6.

The completeness and accuracy of the data in this report hinge on three important assumptions. First, it is assumed that seafood processors provided correct and truthful information to both telephone and written requests. Second, it is assumed that information from government reports, when used, is accurate. Third, it is assumed that the small, local processors excluded from the data base did not have foreign ownership.

Because government data about production is confidential and seafood processing personnel were reluctant to provide this information during telephone interviews, this report does not contain an analysis of ownership in relation to the amount or value of seafood production.

Findings

Telephone inquiries to company headquarters and information derived from State of Alaska data bases reveal that at least 23 percent of Alaska shore-based and off-shore seafood processors have some foreign ownership.¹⁶ Looking solely at the factory trawlers, more than 66 percent of the vessels have partial foreign ownership. Total foreign ownership of and/or influence over Alaska seafood processors is likely to be much greater for three reasons: 1) companies may tend to under-report foreign ownership due to confusion about reporting requirements about alien affiliates and indirect foreign ownership; 2) forms

¹⁴Some companies create separate companies for each of their facilities although each of these companies are managed from one office. For example, Arctic Alaska has a fleet of 20 vessels, each incorporated under a different name. However, each of those corporations has the same contact person and Seattle address.

¹⁵Most of the company representatives provided ownership information without hesitation. However, some were reluctant to release information about ownership without a written request. Written responses were not received for nine vessels and four shore-based processors by the time this report was completed.

¹⁶This conclusion is based on the assumption that all shore-based and off-shore processors are included on the 1989 ADF&G Intent to Process data base and *Pacific Fishing* magazine's 1989 Factory Trawler list.

of influence other than equity have not been considered in this study; and 3) all processors are included in the ADF&G data base regardless of the size of operation. Including the many small processors in the calculations understates the magnitude of foreign control. Foreign companies are more likely to invest in larger operations, and these larger operations produce a greater share of the total value of seafood production. For example, if 23 percent of foreign-owned plants process 90 percent of the catch, the significance of foreign ownership is much greater than the percentage of foreign-owned firms suggests.

Foreign fishing is no longer permitted in the EEZ or in state inland waters, although joint ventures still occur at a reduced level.¹⁷ Joint ventures provide an opportunity for U.S. fishermen to sell fish to off-shore foreign processors for fisheries where there is not enough domestic capability to process the fish. While joint ventures once accounted for a majority of the groundfish harvested in the EEZ, they accounted for only 27 percent of the total amount of groundfish harvested in the EEZ in 1989.¹⁸ The amount of fish allocated to joint ventures has been declining rapidly and is expected to be phased out as American processors expand their capacity to process groundfish. A 1982 amendment to the Magnuson Act (Public Law 97-191) permits the governor to allow foreign processing of fish caught by U.S. fishermen in the state's inland waters, but this has not occurred since 1988.¹⁹

Since Orth and Associates' 1980 study, the pattern of countries involved in foreign ownership of Alaska's seafood processors has changed. While Orth and Associates found that Japan and Canada accounted for almost all foreign ownership, today other countries such as England, Norway, Denmark, Switzerland, Taiwan, and Korea have invested in Alaska shore-based and off-shore processors.

Americanization of the off-shore bottomfish fishery has led to some changes in foreign surimi production. A dramatic growth in U.S. surimi processing has resulted in a reduction of total Japanese surimi exports. In 1989, there was a 50 percent reduction in exports of surimi from Japan to the U.S. although Japanese exports of surimi to other countries increased (Parker 1989).

Because of unreliable and incompatible data, we are uncertain if foreign ownership of Alaska's seafood processing industry has increased or decreased over the past decade. Chuck Kleeschulte (1986) reported that Japanese

¹⁷1987 was the last year that foreign allocations were made to foreign fishermen in the EEZ adjacent to Alaska (Flanagan 1990). The foreign catch of Alaska pollock reached the level of 350,000 metric tons in 1986 (Parker 1989). Theoretically, if domestic capability to process certain types of fish were to decline, foreign fishermen could again be permitted to fish in the EEZ.

¹⁸The 1989 groundfish harvest by joint ventures dropped to 535,275 metric tons. It decreased again in 1990 to only 81,894 metric tons (Wilson 1990).

¹⁹Joint ventures in Alaska internal waters would be permitted only if U.S. processor did not have the capacity to process the fish (Peyton 1990).

Representative Cotten
April 3, 1990
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ownership of shore-based facilities apparently declined during the first half of the 1980s. Rick Lauber, a lobbyist for the Pacific Seafood Processors Association, said that "most all of the Japanese holdings in Alaska would be up for sale if they could find a buyer at reasonable prices" (Kleeschulte 1986). Others believe that the trend of increasing foreign ownership continues (Helgath and Rainery 1989, Reynolds 1990). The elimination of foreign fishing allocations and the expected termination of joint ventures may encourage foreign investment in shore-based facilities and in majority U.S.-owned factory trawlers. An article in the March 14, 1990 issue of the *Juneau Empire* reported that as a result of the expected termination of joint venture arrangements, Nippon Suisan is investing between \$46 million and \$52.6 million to construct a fish-paste processing plant in Dutch Harbor. Considering the high degree of foreign ownership in the growing number of factory trawlers, the termination of foreign fishing in the EEZ, and an imminent phase-out of joint ventures, foreign investment in the Alaska seafood processing industry may be increasing and may be higher now than ten years ago.

I hope that you find this memorandum useful. Should you need additional information about foreign ownership of Alaska seafood processing facilities, please contact this office.

Attachments

Personal Communications

- Dinneford, Elaine, research analyst, Commercial Fisheries Entry Commission, Juneau, telephone conversation, January 1990,
- Gore, Mary, Alaska Seafood Marketing Institute, Juneau, interview, January 1990.
- Flanagan, David, National Marine Fisheries Service, U.S. Department of Commerce, Juneau, telephone conversation, March 1990.
- Peyton, Paul, Commercial Fisheries Development, Business Development of the Department of Commerce and Economic Development, Juneau, telephone conversation, March 1990.
- Reynolds, Dick, Commercial Fisheries Development Section, Business Development Division, Department of Commerce and Economic Development, Juneau, telephone conversation, January 1990.
- Schultz, JoAnn, supervisor Corporate Information, Division of Banking, Securities and Corporations, Department of Commerce and Economic Development, Juneau, interview and telephone conversation, March 1990.
- Wilson, Bill, North Pacific Fisheries Management Council, Anchorage, telephone conversation, March 1990. 271-2809
- Wolf, Bill, Aide for U.S. Senator Murkowski, Washington D.C., telephone conversation, January 1990.

(202) 224-3619

TABLE 2
OFF-SHORE AND SHORE-BASED ALASKA SEAFOOD PROCESSORS WITH FOREIGN OWNERSHIP SORTED BY COMPANY NAME

COMPANY NAME	TYPE OF SEAFOOD	TYPE OF PRODUCT	PERCENT FOREIGN	COUNTRY OF OWNERSHIP	PARENT COMPANY	VESSEL NAME	SHORE-BASED LOCATION	TYPE OF OPERATION	CAPACITY OR SIZE
AKC Corporation			?	Japan	Confidential	Northern Hero			
Alaska Frontier Co.	GF,SF		25%6	Japan	N. Japan Maritime	Frontier Spirit		CP	
Alaska Frontier Co.	GF,SF		25%6	Japan	N. Japan Maritime	Frontier Mariner		CP	
Alaska Pacific Seafoods	GF,SF,S,H,HE		100%6	Japan	Maurbeni		Kodiak	OSP	
Alaska Trawl Fisheries	GF	H,F,S	100%6	Korea	Daetm Corp.	Endurance		CP	278'
Alaskan Fisheries, Inc.	GF,CR		12%6	Japan	Nissui (Arctic AK)	Alaskan Enterprise		CP	
Alaskan Golden Bridge Corp.	C		100%6	Japan	Dota Katsu Gyo		Anchorage	EF	
Aleutian Enterprise, Ltd.		?	12%6	Japan	Nissui (Arctic AK)	Aleutian Enterprise (sank)		CP	162'
All Alaskan Seafoods, Inc.	GF,HE,C,S,H		33%6	England	Hilldown	Northern Alaskan		FP	
All Alaskan Seafoods, Inc.	GF,HE,C,S,H		33%6	England	Hilldown	All Alaskan		FP	
All Alaskan Seafoods, Inc.	GF,HE,C,S,H,SF		33%6	England	Hilldown		Kodiak	OSP	
Alyeska Seafoods	GF,HE,C,S,H		65%6	Japan	Maurbeni, Taiyo		Unalaska	OSP	
American Fisheries, Inc.		H,F	12%6	Japan	Nissui (Arctic AK)	American Enterprise		CP	210'
American Seafoods, Co.		S,FM	?	Norway	Chow Tocecko	American Dynasty		CP	280'
American Seafoods, Co.		B,S,FM	?	Norway	Chow Tocecko	American Empress		CP	306'
Arctic Alaska Fisheries, Corp.		H,F,S,FM	12%6	Japan	Nissui (Arctic AK)	Island Enterprise			301'
Arctic Alaska Fisheries, Corp.		H	12%6	Japan	Nissui (Arctic AK)	Arctic Enterprise		FP	338'
Arctic King Fisheries	GF	S	100%6	Japan	Kaioh Suisan Ltd.	Arctic Trawler		CP	296'
Arca Fishing Co.	GF	H	?	Denmark	Hiltshals	Arca		CP	181'
Azuma Corp., Ltd.	GF,C,SF		5%6	Japan	Iwaji Syarui Co.		Anchorage	OSP	
Azuma Corp. Ltd	GF		5%6	Japan	Iwaji Syarui Co.		Aniak	OSP	
Bering Fishing Corp.	GF		49%6	Korea	Confidential	Bering I		CP	
Bering Sea Fisheries, Inc.	S		25%6	Japan	Maurbeni		Emmonak	OSP	
Bering Trawlers, Inc.		M	12%6	Japan	Nissui (Arctic AK)	Bering Enterprise		CP	184'
Big Creek Fish, Inc.	S		89%6	Japan	Yuasa-Funashoku Am.		Egegik	OSP	
Bristol Enterprise, Inc.		H,F,S	12%6	Japan	Nissui (Arctic AK)	Bristol Enterprise		CP	185'
Browns Point Jr. Venture	GF	H,F,M	?	Norway	Confidential	Brown's Point		CP	197'
BTI II, Inc.	GF,C,S,H		49.9%6	USSR	Sovryllot	Diomedes		FP	
Clipper Seafoods, Ltd.	GF		?	Japan	Confidential	Clipper Endeavor		CP	
Clipper Seafoods, Ltd.	GF,H		?	Japan	Confidential	Clipper Surprise		CP	
Crystal Star, Inc	GF	H	99%6	Denmark	Alaska Invest	Crystal Clipper		CP	230'
Crystal Star, Inc	GF,SF	H	99%6	Denmark	Alaska Invest	Crystal Viking		CP	230'
Dutch Harbor Seafoods, Ltd.	HE,C,S		25%6	Japan	Nissui	Galaxy		FP	
Eagle Fisheries LP.		GF,H	11%6	Taiwan	Zhong Xing Co.		Kodiak	OSP	
Emerald Resources Mgmt.		F,B,S,FM	?	Norway	Confidential	Alexandra (Construction)			335'
E.C. Phillips & Sons	GF,HE,S,SF		?	Japan	Maurbeni		Ketchikan	OSP	
Farwest Fisheries, Inc.	GF,S		100%6	Canada	Ocean Fisheries		Ketchikan	OSP	
Farwest Fisheries, Inc.	S		100%6	Canada	Ocean Fisheries		Naknek	OSP	
Glacier Fish Co. Ltd.		F	25%6	Norway	Confidential	Northern Glacier		CP	201'
Glacier Fish Co. Ltd.		F,S	25%6	Norway	Confidential	Pacific Glacier		CP	275'
Golden Alaska Seafoods	GF	F,FM	?	Japan	Nichiro	Golden Alaska		FP	302'
Harvester Enterprise		F, H	12%6	Japan	Nissui (Arctic AK)	Harvester Enterprise		CP	188'
Int'l Pacific Enterprises			>50%6	Japan	M. Aizawa	Alaskan Hero		CP	200'
Jubilee Fisheries, Inc.	GF	H	40%6	Japan	N. Hoge	Vaerdal (Construction)		CP	
Jubilee Fisheries, Inc.	GF,C,H		40%6	Japan	N. Hoge	Kjavola		CP	
Jubilee Fisheries, Inc.	GF		40%6	Japan	N. Hoge	Zenith		CP	
Kanal Packers	S,H,SF		100%6	Japan	Maurbeni		Kenai	OSP	
Ketchikan Seafoods, Inc.	S,H		100%6	Japan	Yuasa-Funashoku Am.		Ketchikan	OSP	
Kodiak Enterprise, Inc.		H,F,S	12%6	Japan	Nissui (Arctic AK)	Kodiak Enterprise		CP	275'
Kodiak Seafood	S		51%6	Japan	Confidential	Western Sea		EF	
Michelle Irene J.V.	GF	S,F	?	Norway	Confidential	Michelle Irene		CP	275'
M&T Seafoods	C,SF		?	Japan	Unknown		Ketchikan	OSP	
Nelbro Packing Co.	S		100%6	Canada	George Weston Ltd.		Naknek	OSP	3 conning lines

TABLE 2

OFF-SHORE AND SHORE-BASED ALASKA SEAFOOD PROCESSORS WITH FOREIGN OWNERSHIP SORTED BY COMPANY NAME

COMPANY NAME	TYPE OF SEAFOOD	TYPE OF PRODUCT	PERCENT FOREIGN	COUNTRY OF OWNERSHIP	PARENT COMPANY	VESSEL NAME	SHORE-BASED LOCATION	TYPE OF OPERATION	CAPACITY OR SIZE
Nalbro Packing Co.	HE,S		100%	Canada	George Weston Ltd.		Petersburg	OSP	5 canning lines
North Pacific Processors	GF,C,F		100%	Japan	Maurbeni		Cordova	OSP	
North Pacific Processors	GF,HE,C,S,H		100%	Japan	Maurbeni		Nalnek	OSP	
Northern Eagle Partners	GF	S,F	<4%	Hong Kong, Switzerland	Sunmi Holdings	Northern Eagle		CP	310'
Northern Fisheries, Inc.			12%	Japan	Nissui (Arctic AK)	Northern Enterprise		CP	
Northwest Producer, Inc.		H,F	12%	Japan	Nissui (Arctic AK)	Northwest Enterprise		CP	162'
Ocean Fisheries, Inc.		H,F	12%	Japan	Nissui (Arctic AK)	Ocean Enterprise		CP	155'
Ocean Mist, Ltd.	GF		25%	Japan	Confidential	Aleutian Mist		CP	
Ocean Resources, Inc.	GF	H	10%	Japan	Ide Co.	Northern Aurora		CP	160'
Oceantrawl, Inc.			<4%	Hong Kong, Switzerland	Sunmi Holdings	Northern Hawk			
Oceantrawl, Inc.			<4%	Hong Kong, Switzerland	Confidential	Northern Jaeger			250'
Pacific Bounty, Inc.	GF		4%	Japan	Miyoshi America	Progress		CP	
Pacific Bounty Fisheries L.P.		H,F	4%	Japan	Miyoshi America	Unnamed (Construction)			
Pacific King Fisheries	GF	H	100%	Japan	Kaioh Suisan Ltd.	Resolute		CP	245'
Pacific Producer, Inc.		H,F	12%	Japan	Nissui (Arctic AK)	Pacific Enterprise		CP	155'
Pan Pacific Seafoods, Inc.	HE,S		5%	Japan	Taiko America	Pacific Producer		FP	
Pelican Seafoods, Inc.	GF,HE,C,S,H,SF		100%	Japan	Kaioh International		Pelican	OSP	
Peter Pan Seafoods, Inc.	HE,S		9%	Japan	Nichiro G.K. Ltd.		Dillingham	OSP	
Peter Pan Seafoods, Inc.	GF,HE,C,S,H		9%	Japan	Nichiro G.K. Ltd.		King Cove	OSP	
Peter Pan Seafoods, Inc.	HE,C,S		9%	Japan	Nichiro G.K. Ltd.		Port Moller	OSP	
Peter Pan Seafoods, Inc.	GF,HE,C,S,H		9%	Japan	Nichiro G.K. Ltd.		Valdez	OSP	
Phoenix Processor Ltd.	GF,HE,C,S	F,FM,S	20%	Korea, Norway	Danjuan, G. Carlson	Ocean Phoenix		FP	680'
Polar Enterprise, Inc.			12%	Japan	Nissui (Arctic AK)	Polar Enterprise		CP	
Predator, Inc.		H,F	4%	Japan	Miyoshi America	Predator		CP	132'
Pribilof Island Processors	GF,HE,C,S,H,SF		37%	Japan	Individuals		St. Paul Unalaska	OSP	
Royal Aleutian Sids., Inc.	GF,HE,C,S,H		25%	Korea	Daewoo			OSP	
Royal Prince Fisheries	GF,SF	H,F,S	?	Norway	Confidential	Royal Prince		CP	217'
Royal Princess Fisheries	GF	F,M	66%	Norway	Sjovik Trowal	Valiant (Royal Princess)		CP	217'
Sans Souci Seafoods	C,S,H		100%	Japan	Kusangi Ent. Co.		Dutch Harbor	OSP	
Sea Catcher Fisheries, Inc.		F,B,S,FM	?	Norway	Confidential	Heather Sea		CP	292'
Sea Hawk Pacific Seafoods		H,F,M	?	Norway	Confidential	Claymore Sea		CP	244'
Seattle Enterprise, Inc.		F,S	12%	Japan	Nissui (Arctic AK)	Seattle Enterprise		CP	270'
Seven Seas Fishing Co.	GF,HE,C,S		25%	Japan	Nichiro G.K. Ltd.	Blue Wave		FP	
Sir Richards Seafood	Roe		100%	Canada	Sir Richards Sld.		Aniak	EF	
Siika Sound Seafoods	S		66%	England	Hillsdown		Dry Bay	OSP	
Siika Sound Seafoods	GF,HE,C,S,H,SF		66%	England	Hillsdown		Siika	OSP	70,000 #/day
Siika Sound Seafoods	GF,HE,C,S,H,SF		66%	England	Hillsdown		Yakutat	OSP	150,000 #/day
Skipbladnir Fisheries, Inc.			12%	Japan	Nissui (Arctic AK)	Pacific Wind		CP	
St. Paul Seafoods, Inc.	GF		100%	Japan	S.Sasaki (US resident)		St. Paul	OSP	
Togiak Fisheries, Inc.	HE,S		100%	Japan	Marubeni		Togiak	OSP	
Togiak Fisheries, Inc.	SF		100%	Japan	Maurbeni	Chamai		CB	
Towa America, Inc.	S		100%	Japan	Towa Foods Co.		Galena	OSP	
Towa America, Inc.	S		100%	Japan	Towa Foods Co.		Kaliag	OSP	
Trans-Aqua Int'l, Inc.	GF		100%	Japan	Toyo Menka K. Ltd.		Nulato	IB	
T-NP Joint Venture	HE		50%	Japan	Maurbeni		Kasilof	OSP	
Unimlak Enterprise, Inc.		H,F	12%	Japan	Nissui (Arctic AK)	Unimlak Enterprise		CP	184'
Unisea, Inc.	GF,HE,C,S,H,SF		100%	Japan	Nissui	Barga Unisea		OSP	
Unisea, Inc.	GF,HE,C,S,H		100%	Japan	Nissui	Ominisea		CP	
Unisea, Inc.	GF		100%	Japan	Nissui		Dutch Harbor	OSP	75,000 tons/yr
Unisea, Inc.		FP	100%	Japan	Nissui		Dutch Harbor	OSP	150,000 tons/yr
U.S. Enterprise, Inc.		H,F	12%	Japan	Nissui (Arctic AK)	U.S. Enterprise		CP	224'
Wards Cove Packing Co.	S		20%	Japan	Maurbeni		Craig	CB	

TABLE 2
OFF-SHORE AND SHORE-BASED ALASKA SEAFOOD PROCESSORS WITH FOREIGN OWNERSHIP SORTED BY COMPANY NAME

COMPANY NAME	TYPE OF SEAFOOD	TYPE OF PRODUCT	PERCENT FOREIGN	COUNTRY OF OWNERSHIP	PARENT COMPANY	VESSEL NAME	SHORE-BASED LOCATION	TYPE OF OPERATION	CAPACITY OR SIZE
Wards Cove Packing Co.	GF,HE,S,H		20%	Japan	Maurbeni		Excursion Inlet	OSP	
Wards Cove Packing Co.	S		20%	Japan	Maurbeni		Haines	CB	
Wards Cove Packing Co.	C,S		20%	Japan	Maurbeni		Alitak	OSP	
Wards Cove Packing Co.	S		20%	Japan	Maurbeni		Chignik Lagoon	CB	
Wards Cove Packing Co.	S		20%	Japan	Maurbeni		Egegik	CB	
Wards Cove Packing Co.	S		20%	Japan	Maurbeni		Eluk	OSP	
Wards Cove Packing Co.	S,H		20%	Japan	Maurbeni		Elfin Cove	CB	
Wards Cove Packing Co.	S,H		20%	Japan	Maurbeni		Excursion Inlet	CB	
Wards Cove Packing Co.	HE,S,H		20%	Japan	Maurbeni		Kenai	OSP	
Wards Cove Packing Co.	S		20%	Japan	Maurbeni		Ketchikan	OSP	
Wards Cove Packing Co.	HE,S		20%	Japan	Maurbeni		Naknek	OSP	
Wards Cove Packing Co.	GF,HE,S,H,SF		20%	Japan	Maurbeni		Port Baily	OSP	
Wards Cove Packing Co.	S,H		20%	Japan	Maurbeni		Yakobi	CB	
Western AK Fisheries, Inc.	GF,HE,C,S,H,SF		100%	Japan	Taiyo Fishery Co.		Kodiak	OSP	
Western Fisheries, Inc.			12%	Japan	Nissui (Arctic AK)	Western Enterprise		CP	
Westward Seafoods Inc.		S	100%	Japan	Taiyo		Dutch Harbor	OSP	
Westward Wind, Inc.			12%	Japan	Nissui (Arctic AK)	Westward Wind		CP	
Whitney Foods	HE		100%	Japan	Kyokyo	Husky II		FP	
Whitney Foods	HE,S,H		100%	Japan	Kyokyo		Anchorage	OSP	
Whitney Foods	S		100%	Japan	Kyokyo		Katlag	OSP	
Whitney Foods	S		100%	Japan	Kyokyo		Nulato	OSP	
Wrangell Fisheries, Inc.	GF,HE,C,S,H,SF		100%	Canada	J.S. McMillan		Wrangell	OSP	

Seafood Processors With Possible Foreign Ownership

Alaskan Command Ltd.	GF	H				Alaskan Command		CP	184'
Arctic Storm, Inc.	GF	S, FM	?	Japan?		Arctic Storm		CP	343'
Deep Fishing Co.	GF					Deep Pacific		CP	
E.H. Bendixsen	GF,HE,S,H					Nushagak		FP	
Int'l Seafoods of AK, Inc.	S				Int'l Oceanic Ent.		Egegik	CB	
Int'l Seafoods of AK, Inc.	GR,HE,C,S,H				Int'l Oceanic Ent.		Kodiak	OSP	
Int'l Seafoods of AK, Inc.	GR,C,S,H				Int'l Oceanic Ent.		Kodiak	OSP	
Isafjord Fishing Co.	C					Isafjord		CP	
Marco Fisheries						Commodore			
Marco Fisheries						Northern Victor			
Marco Fisheries						Storm Petrel			
Pengwin, Inc.	C					Pengwin		CP	
T.E.A.M. Seafoods, Inc.	HE,S			Japan?			Togiak	OSP	

Key to Abbreviations

Types of Seafood:	(C) Crab; (GF) Groundfish; (H) Halibut; (HE) Herring; (S) Salmon; (SF) Shellfish
Types of Product:	(B) Block; (F) Fillets; (FM) Fishmeal; (FP) Fishpaste; (H) Headed & Gilted; (S) Surimi
Types of Operation:	(B) Company Buyer; (CP) Catcher Processor; (EF) Exporter Fisherman
	(FP) Floating Processor; (OSP) On-Shore Processor.

TABLE 3
OFF-SHORE ALASKA SEAFOOD PROCESSORS WITH FOREIGN OWNERSHIP SORTED BY VESSEL NAME

COMPANY NAME	TYPE OF SEAFOOD	TYPE OF PRODUCT	PERCENT FOREIGN	COUNTRY OF OWNERSHIP	PARENT COMPANY	VESSEL NAME	TYPE OF OPERATION	CAPACITY OR SIZE
Alaskan Fisheries, Inc.	GF,CR		12%	Japan	Nissui (Arctic AK)	Alaskan Enterprise	CP	
Int'l Pacific Enterprises			>50%	Japan	M. Aizawa	Alaskan Hero	CP	200'
Aleutian Enterprise, Ltd.		?	12%	Japan	Nissui (Arctic AK)	Aleutian Enterprise (sunk)	CP	162'
Ocean Mist, Ltd.	GF		25%	Japan	Confidential	Aleutian Mist	CP	
Emerald Resources Mgmt.		F,B,S,FM	?	Norway	Confidential	Alexandra (Construction)		335'
All Alaskan Seafoods, Inc.	GF,HE,C,S,H		33%	England	Hillsdown	All Alaskan	FP	
American Seafoods, Co.		S,FM	?	Norway	Chow Tocecke	American Dynasty	CP	280'
American Seafoods, Co.		B,S,FM	?	Norway	Chow Tocecke	American Empire	CP	306'
American Fisheries, Inc.		H,F	12%	Japan	Nissui (Arctic AK)	American Enterprise	CP	210'
Arctic Alaska Fisheries, Corp.		H	12%	Japan	Nissui (Arctic AK)	Arctic Enterprise	FP	338'
Arctic King Fisheries	GF	S	100%	Japan	Kaioh Suisan Ltd.	Arctic Trawler	CP	296'
Arca Fishing Co.	GF	H	?	Denmark	Hirtshals	Arca	CP	181'
Unisea, Inc.	GF,HE,C,S,H,SF		100%	Japan	Nissui	Barge Unisea	OSP	
Bering Fishing Corp.	GF		49%	Korea	Confidential	Bering I	CP	
Bering Trawlers, Inc.		M	12%	Japan	Nissui (Arctic AK)	Bering Enterprise	CP	184'
Seven Seas Fishing Co.	GF,HE,C,S		25%	Japan	Nichiro G.K. Ltd.	Blue Wave	FP	
Bristol Enterprise, Inc.		H,F,S	12%	Japan	Nissui (Arctic AK)	Bristol Enterprise	CP	185'
Brown's Point Jt. Venture	GF	H,F,M	?	Norway	Confidential	Brown's Point	CP	197'
Tagiak Fisheries, Inc.	SF		100%	Japan	Maurbeni	Chamai	CB	
Sea Hawk Pacific Seafoods		H,F,M	?	Norway	Confidential	Claymore Sea	CP	244'
Clipper Seafoods, Ltd.	GF		?	Japan	Confidential	Clipper Endeavor	CP	
Clipper Seafoods, Ltd.	GF,H		?	Japan	Confidential	Clipper Surprise	CP	
Crystal Star, Inc.	GF	H	99%	Denmark	Alaska Invest	Crystal Clipper	CP	230'
Crystal Star, Inc.	GF,SF	H	99%	Denmark	Alaska Invest	Crystal Viking	CP	230'
BTI II, Inc.	GF,C,S,H		49.9%	USSR	Sovryflot	Diomedes	FP	
Alaska Trawl Fisheries	GF	H,F,S	100%	Korea	Daeim Corp.	Endurance	CP	278'
Alaska Frontier Co.	GF,SF		25%	Japan	N. Japan Maritime	Frontier Mariner	CP	
Alaska Frontier Co.	GF,SF		25%	Japan	N. Japan Maritime	Frontier Spirit	CP	
Dutch Harbor Seafoods, Ltd.	HE,C,S		25%	Japan	Nissui	Galaxy	FP	
Golden Alaska Seafoods	GF	F,FM	?	Japan	Nichiro	Golden Alaska	FP	302'
Harvester Enterprise		F, H	12%	Japan	Nissui (Arctic AK)	Harvester Enterprise	CP	188'
Sea Catcher Fisheries, Inc.		F,B,S,FM	?	Norway	Confidential	Heather Sea	CP	292'
Whitney Foods	HE		100%	Japan	Kyokyo	Husky II	FP	
Arctic Alaska Fisheries, Corp.		H,F,S,FM	12%	Japan	Nissui (Arctic AK)	Island Enterprise	CP	301'
Jubilee Fisheries, Inc.	GF,C,H		40%	Japan	N. Hogei	Kjevola	CP	
Kodiak Enterprise, Inc.		H,F,S	12%	Japan	Nissui (Arctic AK)	Kodiak Enterprise	CP	275'
Michelle Irene J.V.	GF	S,F	?	Norway	Confidential	Michelle Irene	CP	275'
All Alaskan Seafoods, Inc.	GF,HE,C,S,H		33%	England	Hillsdown	Northern Alaskan	FP	
Ocean Resources, Inc.	GF	H	10%	Japan	Ide Co.	Northern Aurora	CP	160'
Northern Eagle Partners	GF	S,F	<49%	Hong Kong, Switzerland	Surimi Holdings	Northern Eagle	CP	310'
Northern Fisheries, Inc.			12%	Japan	Nissui (Arctic AK)	Northern Enterprise	CP	
Glacier Fish Co. Ltd.		F	25%	Norway	Confidential	Northern Glacier	CP	201'
Oceanrawl, Inc.			<49%	Hong Kong, Switzerland	Surimi Holdings	Northern Hawk		
AKC Corporation			?	Japan	Confidential	Northern Hero		
Oceanrawl, Inc.			<49%	Hong Kong, Switzerland	Confidential	Northern Jaeger		250'
Northwest Producer, Inc.		H,F	12%	Japan	Nissui (Arctic AK)	Northwest Enterprise	CP	162'
Ocean Fisheries, Inc.		H,F	12%	Japan	Nissui (Arctic AK)	Ocean Enterprise	CP	155'
Phoenix Processor Ltd.	GF,HE,C,S	F,FM,S	20%	Korea, Norway	DonJuan, G. Carlson	Ocean Phoenix	FP	680'
Unisea, Inc.	GF,HE,C,S,H		100%	Japan	Nissui	Ominisea	CP	
Pacific Producer, Inc.		H,F	12%	Japan	Nissui (Arctic AK)	Pacific Enterprise	CP	155'

TABLE 3
OFF-SHORE ALASKA SEAFOOD PROCESSORS WITH FOREIGN OWNERSHIP SORTED BY VESSEL NAME

COMPANY NAME	TYPE OF SEAFOOD	TYPE OF PRODUCT	PERCENT FOREIGN	COUNTRY OF OWNERSHIP	PARENT COMPANY	VESSEL NAME	TYPE OF OPERATION	CAPACITY OR SIZE
Glacier Fish Co. Ltd.		F,S	25%	Norway	Confidential	Pacific Glacier	CP	275'
Pan Pacific Seafoods, Inc.	HE,S		5%	Japan	Taiko America	Pacific Producer	FP	
Skipbladnir Fisheries, Inc.			12%	Japan	Nissui (Arctic AK)	Pacific Wind	CP	
Polar Enterprise, Inc.			12%	Japan	Nissui (Arctic AK)	Polar Enterprise	CP	
Predator, Inc.		H,F	49%	Japan	Miyoshi America	Predator	CP	132'
Pacific Bounty, Inc.	GF		49%	Japan	Miyoshi America	Progress	CP	
Pacific King Fisheries	GF	H	100%	Japan	Kaioh Suisan Ltd.	Resolute	CP	245'
Royal Prince Fisheries	GF,SF	H,F,S	?	Norway	Confidential	Royal Prince	CP	217'
Seattle Enterprise, Inc.		F,S	12%	Japan	Nissui (Arctic AK)	Seattle Enterprise	CP	270'
Umimak Enterprise, Inc.		H,F	12%	Japan	Nissui (Arctic AK)	Umimak Enterprise	CP	184'
Pacific Bounty Fisheries L.P.		H,F	49%	Japan	Miyoshi America	Unnamed (Construction)		
U.S. Enterprise, Inc.		H,F	12%	Japan	Nissui (Arctic AK)	U.S. Enterprise	CP	224'
Jubilee Fisheries, Inc.	GF	H	40%	Japan	N. Hoge	Vaerdal (Construction)	CP	
Royal Princess Fisheries	GF	F,M	66%	Norway	Sjovik Trowal	Valiant (Royal Princess)	CP	217'
Western Fisheries, Inc.			12%	Japan	Nissui (Arctic AK)	Western Enterprise	CP	
Kodiak Seafood	S		51%	Japan	Confidential	Western Sea	EF	
Westward Wind, Inc.			12%	Japan	Nissui (Arctic AK)	Westward Wind	CP	
Jubilee Fisheries, Inc.	GF		40%	Japan	N. Hoge	Zenith	CP	
Seafood Processors With Possible Foreign Ownership								
Alaskan Command Ltd.	GF	H				Alaskan Command	CP	184'
Arctic Storm, Inc.	GF	S, FM	?	Japan?		Arctic Storm	CP	343'
Marco Fisheries						Commodore		
Deep Fishing Co.	GF					Deep Pacific	CP	
Isalfjord Fishing Co.	C					Isalfjord	CP	
Marco Fisheries						Northern Victor		
E.H. Bendiksen	GF,HE,S,H					Nushagak	FP	
Pengwin, Inc.	C					Pengwin	CP	
Marco Fisheries						Storm Petrel		

Key to Abbreviations

Types of Seafood:	(C) Crab; (GF) Groundfish; (H) Halibut; (HE) Herring; (S) Salmon; (SF) Shellfish
Types of Product:	(B) Block; (F) Fillets; (FM) Fishmeal; (FP) Fishpaste; (H) Headed & Gutted; (S) Surimi
Types of Operation:	(B) Company Buyer; (CP) Catcher Processor; (EF) Exporter Fisherman (FF) Floating Processor; (OSP) On-Shore Processor.

Prepared by the Legislative Research Agency, April 1990 (90-167C).

TABLE 4

SHORE-BASED ALASKA SEAFOOD PROCESSORS WITH FOREIGN OWNERSHIP SORTED BY LOCATION

COMPANY NAME	TYPE OF SEAFOOD	TYPE OF PRODUCT	PERCENT FOREIGN	COUNTRY OF OWNERSHIP	PARENT COMPANY	SHORE-BASED LOCATION	TYPE OF OPERATION	CAPACITY OR SIZE
Alaskan Golden Bridge Corp.	C		100%	Japan	Doto Katsu Gyo	Anchorage	EF	
Whitney Foods	HE,S,H		100%	Japan	Kyokyo	Anchorage	OSP	
Azuma Corp., Ltd.	GF,C,SF		5%	Japan	Iwaki Syarui Co.	Anchorage	OSP	
Azuma Corp. Ltd	GF		5%	Japan	Iwaki Syarui Co.	Aniak	OSP	
Sir Richards Seafood	Roa		100%	Canada	Sir Richards Sfd.	Aniak	EF	
Wards Cove Packing Co.	C,S		20%	Japan	Maurbeni	Aniak	OSP	
Wards Cove Packing Co.	S		20%	Japan	Maurbeni	Chignik Lagoon	CB	
North Pacific Processors	GF,C,F		100%	Japan	Maurbeni	Cordova	OSP	
Wards Cove Packing, Co.	S		20%	Japan	Maurbeni	Craig	CB	
Peter Pan Seafoods, Inc.	HE,S		99%	Japan	Nichiro G.K. Ltd.	Dillingham	OSP	
Siitka Sound Seafoods	S		66%	England	Hillsdown	Dry Bay	OSP	
Unisea, Inc.	GF		100%	Japan	Nissui	Dutch Harbor	OSP	75,000 tons/yr
Westward Seafoods Inc.		S	100%	Japan	Taiyo	Dutch Harbor	OSP	
Sans Souci Seafoods	C,S,H		100%	Japan	Kusangi Ent. Co.	Dutch Harbor	OSP	
Unisea, Inc.		FP	100%	Japan	Nissui	Dutch Harbor	OSP	150,000 tons/yr
Big Creek Fish, Inc.	S		89%	Japan	Yuasa Funashoku Am.	Egegik	OSP	
Wards Cove Packing Co.	S		20%	Japan	Maurbeni	Egegik	CB	
Wards Cove Packing Co.	S		20%	Japan	Maurbeni	Ekuk	OSP	
Wards Cove Packing Co.	S,H		20%	Japan	Maurbeni	Ellin Cove	CB	
Bering Sea Fisheries, Inc.	S		25%	Japan	Maurbeni	Emmonak	OSP	
Wards Cove Packing Co.	S,H		20%	Japan	Maurbeni	Excursion Inlet	CB	
Wards Cove Packing, Co.	GF,HE,S,H		20%	Japan	Maurbeni	Excursion Inlet	OSP	
Towa America, Inc.	S		100%	Japan	Towa Foods Co.	Galena	OSP	
Wards Cove Packing, Co.	S		20%	Japan	Maurbeni	Haines	CB	
Whitney Foods	S		100%	Japan	Kyokyo	Kaliag	OSP	
Towa America, Inc.	S		100%	Japan	Towa Foods Co.	Kaliag	OSP	
Trans-Aqua Int'l, Inc.	GF		100%	Japan	Tayo Menka K. Ltd.	Kasilat	OSP	
Kenai Packers	S,H,SF		100%	Japan	Maurbeni	Kenal	OSP	
Wards Cove Packing Co.	HE,S,H		20%	Japan	Maurbeni	Kenai	OSP	
E.C. Phillips & Sons	GF,HE,S,SF		?	Japan	Maurbeni	Ketchikan	OSP	
M&T Seafoods	C,SF		?	Japan	Unknown	Ketchikan	OSP	
Wards Cove Packing Co.	S		20%	Japan	Maurbeni	Ketchikan	OSP	
Ketchikan Seafoods, Inc.	S,H		100%	Japan	Yuasa-Funashoku Am.	Ketchikan	OSP	
Farwest Fisheries, Inc.	GF,S		100%	Canada	Ocean Fisheries	Ketchikan	OSP	
Peter Pan Seafoods, Inc.	GF,HE,C,S,H		99%	Japan	Nichiro G.K. Ltd.	King Cove	OSP	
All Alaskan Seafoods, Inc.	GF,HE,C,S,H,SF		33%	England	Hillsdown	Kodiak	OSP	
Western AK Fisheries, Inc.	GF,HE,C,S,H,SF		100%	Japan	Taiyo Fishery Co.	Kodiak	OSP	
Alaska Pacific Seafoods	GF,SF,S,H,HE		100%	Japan	Maurbeni	Kodiak	OSP	
Eagle Fisheries L.P.		GF,H	11%	Taiwan	Zhang Xing Co.	Kodiak	OSP	
Wards Cove Packing Co.	HE,S		20%	Japan	Maurbeni	Naknek	OSP	
North Pacific Processors	GF,HE,C,S,H		100%	Japan	Maurbeni	Naknek	OSP	
Nelbra Packing Co.	S		100%	Canada	George Weston Ltd.	Naknek	OSP	3 canning lines
Farwest Fisheries, Inc.	S		100%	Canada	Ocean Fisheries	Naknek	OSP	
Whitney Foods	S		100%	Japan	Kyokyo	Nulato	OSP	
Towa America, Inc.	S		100%	Japan	Towa Foods Co.	Nulato	IB	
Pelican Seafoods, Inc.	GF,HE,C,S,H,SF		100%	Japan	Kaioh International	Pelican	OSP	
Nelbra Packing Co.	HE,S		100%	Canada	George Weston Ltd.	Petersburg	OSP	5 canning lines
Wards Cove Packing Co.	GF,HE,S,H,SF		20%	Japan	Maurbeni	Port Bailly	OSP	
Peter Pan Seafoods, Inc.	HE,C,S		99%	Japan	Nichiro G.K. Ltd.	Port Moller	OSP	
Siitka Sound Seafoods	GF,HE,C,S,H,SF		66%	England	Hillsdown	Siitka	OSP	70,000 # /day

TABLE 4
SHORE-BASED ALASKA SEAFOOD PROCESSORS WITH FOREIGN OWNERSHIP SORTED BY LOCATION

COMPANY NAME	TYPE OF SEAFOOD	TYPE OF PRODUCT	PERCENT FOREIGN	COUNTRY OF OWNERSHIP	PARENT COMPANY	SHORE-BASED LOCATION	TYPE OF OPERATION	CAPACITY OR SIZE
St. Paul Seafoods, Inc.	GF		100%	Japan	S. Sasaki (US resident)	St. Paul	OSP	
Pribilof Island Processors	GF, HE, C, S, H, SF		37%	Japan	Individuals	St. Paul	OSP	
Togiak Fisheries, Inc.	HE, S		100%	Japan	Marubeni	Togiak	OSP	
T-NP Joint Venture	HE		50%	Japan	Maurbeni	Togiak	Other	
Royal Aleutian Slids, Inc.	GF, HE, C, S, H		25%	Korea	Daewoo	Unalaska	OSP	
Alaska Seafoods	GF, HE, C, S, H		65%	Japan	Maurbeni, Taiyo	Unalaska	OSP	
Peter Pan Seafoods, Inc.	GF, HE, C, S, H		99%	Japan	Nichiro G.K. Ltd.	Valdez	OSP	
Wrangell Fisheries, Inc.	GF, HE, C, S, H, SF		100%	Canada	J.S. McMillan	Wrangell	OSP	
Wards Cove Packing Co.	S, H		20%	Japan	Maurbeni	Yakobi	CB	
Sitka Sound Seafoods	GF, HE, C, S, H, SF		66%	England	Hillsdown	Yakutat	OSP	150,000 # /day

Seafood Processors With Possible Foreign Ownership

Int'l Seafoods of AK, Inc.	S				Int'l Oceanic Ent.	Egegik	CB	
Int'l Seafoods of AK, Inc.	GR, C, S, H				Int'l Oceanic Ent.	Kodiak	OSP	
Int'l Seafoods of AK, Inc.	GR, HE, C, S, H				Int'l Oceanic Ent.	Kodiak	OSP	
T.E.A.M. Seafoods, Inc.	HE, S			Japan?		Togiak	OSP	

Key to Abbreviations

Types of Seafood:	(C) Crab; (GF) Groundfish; (H) Halibut; (HE) Herring; (S) Salmon; (SF) Shellfish
Types of Product:	(B) Block; (F) Fillets; (F/M) Fishmeal; (FP) Fishpaste; (H) Headed & Guttled; (S) Surimi
Types of Operation:	(B) Company Buyer; (CP) Catcher Processor; (EF) Exporter Fisherman (FP) Floating Processor; (OSP) On-Shore Processor.

Prepared by the Legislative Research Agency, April 1990 (90-167D).

TABLE 5
OFF-SHORE AND SHORE-BASED ALASKA SEAFOOD PROCESSORS WITH FOREIGN OWNERSHIP SORTED BY PARENT COMPANY

COMPANY NAME	FISH	PRODUCT	PERCENT FOREIGN	COUNTRY OF OWNERSHIP	PARENT COMPANY	VESSEL NAME	SHORE-BASED LOCATION	TYPE OF OPERATION	CAPACITY OR SIZE
Crystal Star, Inc.	GF,SF	H	99%	Denmark	Alaska Invest	Crystal Viking		CP	230'
Crystal Star, Inc.	GF	H	99%	Denmark	Alaska Invest	Crystal Clipper		CP	230'
American Seafoods, Co.		S,FM	?	Norway	Chow Tocecko	American Dynasty		CP	280'
American Seafoods, Co.		B,S,FM	?	Norway	Chow Tocecko	American Empress		CP	306'
AKC Corporation			?	Japan	Confidential	Northern Hero			
Bering Fishing Corp.	GF		49%	Korea	Confidential	Bering 1		CP	
Browns Point Jr. Venture	GF	H,F,M	?	Norway	Confidential	Brown's Point		CP	197'
Clipper Seafoods, Ltd.	GF		?	Japan	Confidential	Clipper Endeavor		CP	
Clipper Seafoods, Ltd.	GF,H		?	Japan	Confidential	Clipper Surprise		CP	
Emerald Resources Mgmt.		F,B,S,FM	?	Norway	Confidential	Alexandra (Construction)			335'
Glacier Fish Co. Ltd.		F,S	25%	Norway	Confidential	Pacific Glacier		CP	275'
Glacier Fish Co. Ltd.		F	25%	Norway	Confidential	Northern Glacier		CP	201'
Kodiak Seafood	S		51%	Japan	Confidential	Western Sea		EF	
Michelle Irene J.V.	GF	S,F	?	Norway	Confidential	Michelle Irene		CP	275'
Ocean Mist, Ltd.	GF		25%	Japan	Confidential	Aleutian Mist		CP	
Oceantrawl, Inc.			<49%	Hong Kong, Switzerland	Confidential	Northern Jaeger			250'
Royal Prince Fisheries	GF,SF	H,F,S	?	Norway	Confidential	Royal Prince		CP	217'
Sea Catcher Fisheries, Inc.		F,B,S,FM	?	Norway	Confidential	Heather Sea		CP	292'
Sea Hawk Pacific Seafoods		H,F,M	?	Norway	Confidential	Claymore Sea		CP	244'
Alaska Trawl Fisheries	GF	H,F,S	100%	Korea	Daerim Corp.	Endurance		CP	278'
Royal Aleutian Sds., Inc.	GF,HE,C,S,H		25%	Korea	Daewoo		Unalaska	OSP	
Phoenix Processor Ltd.	GF,HE,C,S	F,FM,S	20%	Korea, Norway	Don Juan, G. Carlson	Ocean Phoenix		FP	680'
Alaskan Golden Bridge Corp.	C		100%	Japan	Doto Katsu Gyo		Anchorage	EF	
Nelbro Packing Co.	S		100%	Canada	George Weston Ltd.		Naknek	OSP	3 canning lines
Nelbro Packing Co.	HE,S		100%	Canada	George Weston Ltd.		Petersburg	OSP	5 canning lines
All Alaskan Seafoods, Inc.	GF,HE,C,S,H,SF		33%	England	Hillsdown		Kodiak	OSP	
All Alaskan Seafoods, Inc.	GF,HE,C,S,H		33%	England	Hillsdown			FP	
All Alaskan Seafoods, Inc.	GF,HE,C,S,H		33%	England	Hillsdown	All Alaskan		FP	
Sitka Sound Seafoods	GF,HE,C,S,H,SF		66%	England	Hillsdown	Northern Alaskan		FP	
Sitka Sound Seafoods	S		66%	England	Hillsdown		Yakutat	OSP	150,000 # /day
Sitka Sound Seafoods	GF,HE,C,S,H,SF		66%	England	Hillsdown		Dry Bay	OSP	
Sitka Sound Seafoods	GF,HE,C,S,H,SF		66%	England	Hillsdown		Sitka	OSP	70,000 # /day
Arica Fishing Co.	GF	H	?	Denmark	Hirtshals	Arica		CP	181'
Ocean Resources, Inc.	GF	H	10%	Japan	Ida Co.	Northern Aurora		CP	160'
Pnbiot Island Processors	GF,HE,C,S,H,SF		37%	Japan	Individuals		St. Paul	OSP	
Azuma Corp., Ltd.	GF,C,SF		5%	Japan	Iwaki Syorui Co.		Anchorage	OSP	
Azuma Corp. Ltd	GF		5%	Japan	Iwaki Syorui Co.		Aniak	OSP	
Wrangell Fisheries, Inc.	GF,HE,C,S,H,SF		100%	Canada	J.S. McMillan		Wrangell	OSP	
Pelican Seafoods, Inc.	GF,HE,C,S,H,SF		100%	Japan	Kaioh International		Pelican	OSP	
Arctic King Fisheries	GF	S	100%	Japan	Kaioh Suisan Ud.	Arctic Trawler		CP	296'
Pacific King Fisheries	GF	H	100%	Japan	Kaioh Suisan Ud.	Resolute		CP	245'
Sans Souci Seafoods	C,S,H		100%	Japan	Kusangi Ent. Co.		Dutch Harbor	OSP	
Whitney Foods	HE		100%	Japan	Kyokyo	Husky II		FP	
Whitney Foods	S		100%	Japan	Kyokyo		Kallag	OSP	
Whitney Foods	HE,S,H		100%	Japan	Kyokyo		Anchorage	OSP	
Whitney Foods	S		100%	Japan	Kyokyo		Nulato	OSP	
Togiak Fisheries, Inc.	HE,S		100%	Japan	Marubeni		Togiak	OSP	
Alaska Pacific Seafoods	GF,SF,S,H,HE		100%	Japan	Marubeni		Kodiak	OSP	
Bering Sea Fisheries, Inc.	S		25%	Japan	Marubeni		Emmonak	OSP	
E.C. Phillips & Sons	GF,HE,S,SF		?	Japan	Marubeni		Ketchikan	OSP	
Kenai Packers	S,H,SF		100%	Japan	Marubeni		Kenai	OSP	
North Pacific Processors	GF,C,F		100%	Japan	Marubeni		Cordova	OSP	
North Pacific Processors	GF,HE,C,S,H		100%	Japan	Marubeni		Naknek	OSP	
Togiak Fisheries, Inc.	SF		100%	Japan	Marubeni	Chamal		CB	

TABLE 5

OFF-SHORE AND SHORE-BASED ALASKA SEAFOOD PROCESSORS WITH FOREIGN OWNERSHIP SORTED BY PARENT COMPANY

COMPANY NAME	FISH	PRODUCT	PERCENT FOREIGN	COUNTRY OF OWNERSHIP	PARENT COMPANY	VESSEL NAME	SHORE-BASED LOCATION	TYPE OF OPERATION	CAPACITY OR SIZE
T-MP Joint Venture	HE		50%	Japan	Maurbeni		Togiak	Other	
Wards Cove Packing Co.	S		20%	Japan	Maurbeni		Craig	CB	
Wards Cove Packing Co.	S		20%	Japan	Maurbeni		Haines	CB	
Wards Cove Packing Co.	GF,HE,S,H		20%	Japan	Maurbeni		Excursion Inlet	OSP	
Wards Cove Packing Co.	HE,S		20%	Japan	Maurbeni		Naknek	OSP	
Wards Cove Packing Co.	S,H		20%	Japan	Maurbeni		Ellin Cove	CB	
Wards Cove Packing Co.	C,S		20%	Japan	Maurbeni		Ahtak	OSP	
Wards Cove Packing Co.	S		20%	Japan	Maurbeni		Egegik	CB	
Wards Cove Packing Co.	GF,HE,S,H,SF		20%	Japan	Maurbeni		Port Bailly	OSP	
Wards Cove Packing Co.	S		20%	Japan	Maurbeni		Ekuk	OSP	
Wards Cove Packing Co.	S,H		20%	Japan	Maurbeni		Excursion Inlet	CB	
Wards Cove Packing Co.	S		20%	Japan	Maurbeni		Chignik Lagoon	CB	
Wards Cove Packing Co.	S		20%	Japan	Maurbeni		Ketchikan	OSP	
Wards Cove Packing Co.	S,H		20%	Japan	Maurbeni		Yakobi	CB	
Wards Cove Packing Co.	HE,S,H		20%	Japan	Maurbeni		Kenai	OSP	
Alyaska Seafoods	GF,HE,C,S,H		65%	Japan	Maurbeni, Talyo		Unalaska	OSP	
Pacific Bounty, Inc.	GF		49%	Japan	Miyoshi America	Progress		CP	
Pacific Bounty Fisheries L.P.		H,F	49%	Japan	Miyoshi America	Unnamed (Construction)			
Predator, Inc.		H,F	49%	Japan	Miyoshi America	Predator		CP	132'
Int'l Pacific Enterprises			>50%	Japan	M. Aizawa	Alaskan Hero		CP	200'
Golden Alaska Seafoods	GF	F,FM	?	Japan	Nichiro	Golden Alaska		FP	302'
Peter Pan Seafoods, Inc.	GF,HE,C,S,H		99%	Japan	Nichiro G.K. Ud.		King Cove	OSP	
Peter Pan Seafoods, Inc.	HE,C,S		99%	Japan	Nichiro G.K. Ud.		Port Moller	OSP	
Peter Pan Seafoods, Inc.	GF,HE,C,S,H		99%	Japan	Nichiro G.K. Ud.		Valdez	OSP	
Peter Pan Seafoods, Inc.	HE,S		99%	Japan	Nichiro G.K. Ud.		Dillingham	OSP	
Seven Seas Fishing Co.	GF,HE,C,S		25%	Japan	Nichiro G.K. Ud.	Blue Wave		FP	
Dutch Harbor Seafoods, Ltd.	HE,C,S		25%	Japan	Nissui	Galaxy		FP	
Unisea, Inc.	GF,HE,C,S,H		100%	Japan	Nissui	Ominisea		CP	
Unisea, Inc.	GF		100%	Japan	Nissui		Dutch Harbor	OSP	75,000 tons/yr
Unisea, Inc.	GF,HE,C,S,H,SF		100%	Japan	Nissui	Barge Unisea		OSP	
Unisea, Inc.		FP	100%	Japan	Nissui		Dutch Harbor	OSP	150,000 tons/yr
Alaskan Fisheries, Inc.	GF,CR		12%	Japan	Nissui (Arctic AK)	Alaskan Enterprise		CP	
Aleutian Enterprise, Ltd.		?	12%	Japan	Nissui (Arctic AK)	Aleutian Enterprise (sunk)		CP	162'
American Fisheries, Inc.		H,F	12%	Japan	Nissui (Arctic AK)	American Enterprise		CP	210'
Arctic Alaska Fisheries, Corp.		H,F,S,FM	12%	Japan	Nissui (Arctic AK)	Island Enterprise		CP	301'
Arctic Alaska Fisheries, Corp.		H	12%	Japan	Nissui (Arctic AK)	Arctic Enterprise		FP	338'
Bering Trawlers, Inc.		M	12%	Japan	Nissui (Arctic AK)	Bering Enterprise		CP	184'
Bristol Enterprise, Inc.		H,F,S	12%	Japan	Nissui (Arctic AK)	Bristol Enterprise		CP	185'
Harvester Enterprise		F, H	12%	Japan	Nissui (Arctic AK)	Harvester Enterprise		CP	188'
Kodiak Enterprise, Inc.		H,F,S	12%	Japan	Nissui (Arctic AK)	Kodiak Enterprise		CP	275'
Northern Fisheries, Inc.			12%	Japan	Nissui (Arctic AK)	Northern Enterprise		CP	
Northwest Producer, Inc.		H,F	12%	Japan	Nissui (Arctic AK)	Northwest Enterprise		CP	162'
Ocean Fisheries, Inc.		H,F	12%	Japan	Nissui (Arctic AK)	Ocean Enterprise		CP	155'
Pacific Producer, Inc.		H,F	12%	Japan	Nissui (Arctic AK)	Pacific Enterprise		CP	155'
Polar Enterprise, Inc.			12%	Japan	Nissui (Arctic AK)	Polar Enterprise		CP	
Seattle Enterprise, Inc.		F,S	12%	Japan	Nissui (Arctic AK)	Seattle Enterprise		CP	270'
Skipbladnr Fisheries, Inc.			12%	Japan	Nissui (Arctic AK)	Pacific Wind		CP	
Umimak Enterprise, Inc.		H,F	12%	Japan	Nissui (Arctic AK)	Umimak Enterprise		CP	184'
U.S. Enterprise, Inc.		H,F	12%	Japan	Nissui (Arctic AK)	U.S. Enterprise		CP	224'
Western Fisheries, Inc.			12%	Japan	Nissui (Arctic AK)	Western Enterprise		CP	
Westward Wind, Inc.			12%	Japan	Nissui (Arctic AK)	Westward Wind		CP	
Jubilee Fisheries, Inc.	GF,C,H		40%	Japan	N. Hogei	Kjevola		CP	
Jubilee Fisheries, Inc.	GF		40%	Japan	N. Hogel	Zenith		CP	

**TABLE 5
OFF-SHORE AND SHORE-BASED ALASKA SEAFOOD PROCESSORS WITH FOREIGN OWNERSHIP SORTED BY PARENT COMPANY**

COMPANY NAME	FISH	PRODUCT	PERCENT FOREIGN	COUNTRY OF OWNERSHIP	PARENT COMPANY	VESSEL NAME	SHORE-BASED LOCATION	TYPE OF OPERATION	CAPACITY OR SIZE
Jubilae Fisheries, Inc.	GF	H	40%	Japan	N. Hoguei	Vaerdal (Construction)		CP	
Alaska Frontier Co.	GF,SF		25%	Japan	N. Japan Maritime	Frontier Spirit		CP	
Alaska Frontier Co.	GF,SF		25%	Japan	N. Japan Maritime	Frontier Mariner		CP	
Farwest Fisheries, Inc.	S		100%	Canada	Ocean Fisheries		Naknek	OSP	
Farwest Fisheries, Inc.	GF,S		100%	Canada	Ocean Fisheries		Ketchikan	OSP	
Sir Richards Seaload	Roe		100%	Canada	Sir Richards Sfd.		Aniak	EF	
Royal Princess Fisheries	GF	F,M	66%	Norway	Sjovik Trowal	Valiant (Royal Princess)		CP	217'
BT II, Inc.	GF,C,S,H		49.9%	USSR	Sovylot	Diomedes		FP	
Northern Eagle Partners	GF	S,F	<49%	Hong Kong, Switzerland	Surimi Holdings	Northern Eagle		CP	310'
Oceantrawl, Inc.				Hong Kong, Switzerland	Surimi Holdings	Northern Hawk			
St. Paul Seafoods, Inc.	GF		100%	Japan	S.Sasaki (US resident)		St. Paul	OSP	
Pan Pacific Seafoods, Inc.	HE,S		5%	Japan	Taiko America	Pacific Producer		FP	
Westward Seafoods Inc.		S	100%	Japan	Taiyo		Dutch Harbor	OSP	
Western AK Fisheries, Inc.	GF,HE,C,S,H,SF		100%	Japan	Taiyo Fishery Co.		Kodiak	OSP	
Towa America, Inc.	S		100%	Japan	Towa Foods Co.		Kaliag	OSP	
Towa America, Inc.	S		100%	Japan	Towa Foods Co.		Nulato	IB	
Towa America, Inc.	S		100%	Japan	Towa Foods Co.		Galena	OSP	
Trans-Aqua Int'l, Inc.	GF		100%	Japan	Toyomenka K. Ltd.		Kasilof	OSP	
M&T Seafoods	C,SF		?	Japan	Unknown		Ketchikan	OSP	
Big Creek Fish, Inc.	S		89%	Japan	Yuasa-Funashoku Am.		Egegik	OSP	
Ketchikan Seafoods, Inc.	S,H		100%	Japan	Yuasa-Funashoku Am.		Ketchikan	OSP	
Eagle Fisheries L.P.		GF,H	11%	Taiwan	Zhong Xing Co.		Kodiak	OSP	

Seafood Processors With Possible Foreign Ownership

Alaskan Command Ltd.	GF	H				Alaskan Command		CP	184'
Deep Fishing Co.	GF					Deep Pacific		CP	
E.H. Bendiksen	GF,HE,S,H					Nushagak		FP	
Isafjord Fishing Co.	C					Isafjord		CP	
Marco Fisheries						Northern Victor			
Marco Fisheries						Commodore			
Marco Fisheries						Storm Patrol			
Pengwin, Inc.	C					Pengwin		CP	
T.E.A.M. Seafoods, Inc.	HE,S			Japan?			Togiak	OSP	
Int'l Seafoods of AK, Inc.	S				Int'l Oceanic Ent.		Egegik	CB	
Int'l Seafoods of AK, Inc.	GR,HE,C,S,H				Int'l Oceanic Ent.		Kodiak	OSP	
Int'l Seafoods of AK, Inc.	GR,C,S,H				Int'l Oceanic Ent.		Kodiak	OSP	
Arctic Storm, Inc.	GF	S, FM	?	Japan?		Arctic Storm		CP	343'

Key to Abbreviations

Types of Seafood:	(C) Crab; (GF) Groundfish; (H) Halibut; (HE) Herring; (S) Salmon; (SF) Shellfish
Types of Product:	(B) Block; (F) Fillets; (FM) Fishmeal; (FP) Fishpaste; (H) Headed & Gutted; (S) Surimi
Types of Operation:	(B) Company Buyer; (CP) Catcher Processor; (EF) Exporter Fisherman (FP) Floating Processor; (OSP) On-Shore Processor.

Prepared by the Legislative Research Agency, April 1990 (90-167E).

TABLE 6
OFF-SHORE AND SHORE-BASED ALASKA SEAFOOD PROCESSORS WITH FOREIGN OWNERSHIP SORTED BY COUNTRY OF FOREIGN INVESTOR

COMPANY NAME	TYPE OF SEAFOOD	TYPE OF PRODUCT	PERCENT FOREIGN	COUNTRY OF OWNERSHIP	PARENT COMPANY	VESSEL NAME	SHORE-BASED LOCATION	TYPE OF OPERATION	CAPACITY OR SIZE
Nelbro Packing Co.	HE,S		100%	Canada	George Weston Ltd.		Petersburg	OSP	5 canning lines 3 canning lines
Nelbro Packing Co.	S		100%	Canada	George Weston Ltd.		Naknek	OSP	
Wrangell Fisheries, Inc.	GF,HE,C,S,H,SF		100%	Canada	J.S. McMillian		Wrangell	OSP	
Farwest Fisheries, Inc.	S		100%	Canada	Ocean Fisheries		Naknek	OSP	
Farwest Fisheries, Inc.	GF,S		100%	Canada	Ocean Fisheries		Ketchikan	OSP	
Sir Richards Seafood	Roe		100%	Canada	Sir Richards Sfd.		Aniak	EF	
Crystal Star, Inc.	GF,SF	H	99%	Denmark	Alaska Invest	Crystal Viking		CP	230'
Crystal Star, Inc.	GF	H	99%	Denmark	Alaska Invest	Crystal Clipper		CP	230'
Anica Fishing Co.	GF	H	?	Denmark	Hirtshal	Arca		CP	181'
All Alaskan Seafoods, Inc.	GF,HE,C,S,H		33%	England	Hillsdown	Northern Alaskan		FP	
All Alaskan Seafoods, Inc.	GF,HE,C,S,H,SF		33%	England	Hillsdown		Kodiak	OSP	
All Alaskan Seafoods, Inc.	GF,HE,C,S,H		33%	England	Hillsdown	All Alaskan		FP	
Sitka Sound Seafoods	GF,HE,C,S,H,SF		66%	England	Hillsdown		Sitka	OSP	70,000 # /day
Sitka Sound Seafoods	S		66%	England	Hillsdown		Dry Bay	OSP	
Sitka Sound Seafoods	GF,HE,C,S,H,SF		66%	England	Hillsdown		Yakutat	OSP	150,000 # /day
Ocean'rawl, Inc.			<.9%	Hong Kong, Switzerland	Confidential	Northern Jaeger			250'
Northern Eagle Partners	GF	S,F	<.4%	Hong Kong, Switzerland	Surimi Holdings	Northern Eagle		CP	310'
Ocean'trawl, Inc.			<.4%	Hong Kong, Switzerland	Surimi Holdings	Northern Hawk			
AKC Corporation			?	Japan	Confidential	Northern Hero			
Clipper Seafoods, Ltd.	GF		?	Japan	Confidential	Clipper Endeavor		CP	
Clipper Seafoods, Ltd.	GF,H		?	Japan	Confidential	Clipper Surprise		CP	
Kodiak Seafood	S		51%	Japan	Confidential	Western Sea		EF	
Ocean Mist, Ltd.	GF		25%	Japan	Confidential	Aleutian Mist		CP	
Alaskan Golden Bridge Corp.	C		100%	Japan	Doto Katsu Gyo		Anchorage	EF	
Ocean Resources, Inc.	GF	H	10%	Japan	Ide Co.	Northern Aurora		CP	160'
Pribilof Island Processors	GF,HE,C,S,H,SF		37%	Japan	Individuals		St. Paul	OSP	
Azuma Corp., Ltd.	GF,C,SF		5%	Japan	Iwaki Syorui Co.		Anchorage	OSP	
Azuma Corp. Ltd.	GF		5%	Japan	Iwaki Syorui Co.		Aniak	OSP	
Pelican Seafoods, Inc.	GF,HE,C,S,H,SF		100%	Japan	Kairoh International		Pelican	OSP	
Arctic King Fisheries	GF	S	100%	Japan	Kairoh Suisan Ltd.	Arctic Trawler		CP	296'
Pacific King Fisheries	GF	H	100%	Japan	Kairoh Suisan Ltd.	Resolute		CP	245'
Sons Souci Seafoods	C,S,H		100%	Japan	Kusangi Ent. Co.		Dutch Harbor	OSP	
Whitney Foods	HE,S,H		100%	Japan	Kyokyo		Anchorage	OSP	
Whitney Foods	S		100%	Japan	Kyokyo		Nulato	OSP	
Whitney Foods	HE		100%	Japan	Kyokyo	Husky II		FP	
Whitney Foods	S		100%	Japan	Kyokyo		Katag	OSP	
Togiak Fisheries, Inc.	HE,S		100%	Japan	Marubeni		Togiak	OSP	
Alaska Pacific Seafoods	GF,SF,S,H,HE		100%	Japan	Maurbeni		Kodiak	OSP	
Bering Sea Fisheries, Inc.	S		25%	Japan	Maurbeni		Emmonak	OSP	
E.C. Phillips & Sons	GF,HE,S,SF		?	Japan	Maurbeni		Ketchikan	OSP	
Kenai Packers	S,H,SF		100%	Japan	Maurbeni		Kenai	OSP	
North Pacific Processors	GF,HE,C,S,H		100%	Japan	Maurbeni		Naknek	OSP	
North Pacific Processors	GF,C,F		100%	Japan	Maurbeni		Cordova	OSP	
Togiak Fisheries, Inc.	SF		100%	Japan	Maurbeni	Chamai		CB	
T-HP Joint Venture	HE		50%	Japan	Maurbeni		Togiak	Other	
Wards Cove Packing Co.	S		20%	Japan	Maurbeni		Craig	CB	
Wards Cove Packing Co.	GF,HE,S,H		20%	Japan	Maurbeni		Excursion Inlet	OSP	
Wards Cove Packing Co.	S		20%	Japan	Maurbeni		Haines	CB	
Wards Cove Packing Co.	S		20%	Japan	Maurbeni		Chignik Lagoon	CB	
Wards Cove Packing Co.	S,H		20%	Japan	Maurbeni		Excursion Inlet	CB	
Wards Cove Packing Co.	C,S		20%	Japan	Maurbeni		Alitak	OSP	
Wards Cove Packing Co.	S		20%	Japan	Maurbeni		Egegik	CB	
Wards Cove Packing Co.	HE,S,H		20%	Japan	Maurbeni		Kenai	OSP	

TABLE 6

OFF-SHORE AND SHORE-BASED ALASKA SEAFOOD PROCESSORS WITH FOREIGN OWNERSHIP SORTED BY COUNTRY OF FOREIGN INVESTOR

COMPANY NAME	TYPE OF SEAFOOD	TYPE OF PRODUCT	PERCENT FOREIGN	COUNTRY OF OWNERSHIP	PARENT COMPANY	VESSEL NAME	SHORE-BASED LOCATION	TYPE OF OPERATION	CAPACITY OR SIZE
Wards Cove Packing Co.	S		20%	Japan	Maurbeni		Ekuk	OSP	
Wards Cove Packing Co.	HE,S		20%	Japan	Maurbeni		Nalnek	OSP	
Wards Cove Packing Co.	GF,HE,S,H,SF		20%	Japan	Maurbeni		Port Bailly	OSP	
Wards Cove Packing Co.	S,H		20%	Japan	Maurbeni		Yakobi	CB	
Wards Cove Packing Co.	S,H		20%	Japan	Maurbeni		Ellin Cove	CB	
Wards Cove Packing Co.	S		20%	Japan	Maurbeni		Ketchikan	OSP	
Alyeska Seafoods	GF,HE,C,S,H		65%	Japan	Maurbeni, Taiyo		Unalaska	OSP	
Pacific Bounty, Inc.	GF		49%	Japan	Miyoshi America	Progress		CP	
Pacific Bounty Fisheries L.P.		H,F	49%	Japan	Miyoshi America	Unmanned (Construction)			
Predator, Inc.		H,F	49%	Japan	Miyoshi America	Predator		CP	132'
Int'l Pacific Enterprises			>50%	Japan	M. Aizawa	Alaskan Hero		CP	200'
Golden Alaska Seafoods	GF	F,FM	?	Japan	Nichiro	Golden Alaska		FP	302'
Peter Pan Seafoods, Inc.	HE,S		99%	Japan	Nichiro G.K. Ltd.		Dillingham	OSP	
Peter Pan Seafoods, Inc.	HE,C,S		99%	Japan	Nichiro G.K. Ltd.		Port Moller	OSP	
Peter Pan Seafoods, Inc.	GF,HE,C,S,H		99%	Japan	Nichiro G.K. Ltd.		King Cove	OSP	
Peter Pan Seafoods, Inc.	GF,HE,C,S,H		99%	Japan	Nichiro G.K. Ltd.		Valdez	OSP	
Seven Seas Fishing Co.	GF,HE,C,S		25%	Japan	Nichiro G.K. Ltd.	Blue Wave		FP	
Dutch Harbor Seafoods, Ltd.	HE,C,S		25%	Japan	Nissui	Galaxy		FP	
Unisea, Inc.		FP	100%	Japan	Nissui		Dutch Harbor	OSP	150,000 tons/yr
Unisea, Inc.	GF,HE,C,S,H,SF		100%	Japan	Nissui	Barge Unisea		OSP	
Unisea, Inc.	GF		100%	Japan	Nissui		Dutch Harbor	OSP	75,000 tons/yr
Unisea, Inc.	GF,HE,C,S,H		100%	Japan	Nissui	Ominisea		CP	
Alaskan Fisheries, Inc.	GF,CR		12%	Japan	Nissui (Arctic AK)	Alaskan Enterprise		CP	
Aleutian Enterprise, Ltd.		?	12%	Japan	Nissui (Arctic AK)	Aleutian Enterprise (sunk)		CP	162'
American Fisheries, Inc.		H,F	12%	Japan	Nissui (Arctic AK)	American Enterprise		CP	210'
Arctic Alaska Fisheries, Corp.		H,F,S,FM	12%	Japan	Nissui (Arctic AK)	Island Enterprise		FP	301'
Arctic Alaska Fisheries, Corp.		H	12%	Japan	Nissui (Arctic AK)	Arctic Enterprise		FP	338'
Bering Trawlers, Inc.		M	12%	Japan	Nissui (Arctic AK)	Bering Enterprise		CP	184'
Bristol Enterprise, Inc.		H,F,S	12%	Japan	Nissui (Arctic AK)	Bristol Enterprise		CP	185'
Harvester Enterprise		F,H	12%	Japan	Nissui (Arctic AK)	Harvester Enterprise		CP	188'
Kodiak Enterprise, Inc.		H,F,S	12%	Japan	Nissui (Arctic AK)	Kodiak Enterprise		CP	275'
Northern Fisheries, Inc.			12%	Japan	Nissui (Arctic AK)	Northern Enterprise		CP	
Northwest Producer, Inc.		H,F	12%	Japan	Nissui (Arctic AK)	Northwest Enterprise		CP	162'
Ocean Fisheries, Inc.		H,F	12%	Japan	Nissui (Arctic AK)	Ocean Enterprise		CP	155'
Pacific Producer, Inc.		H,F	12%	Japan	Nissui (Arctic AK)	Pacific Enterprise		CP	155'
Polar Enterprise, Inc.			12%	Japan	Nissui (Arctic AK)	Polar Enterprise		CP	
Seattle Enterprise, Inc.		F,S	12%	Japan	Nissui (Arctic AK)	Seattle Enterprise		CP	270'
Skipbladnir Fisheries, Inc.			12%	Japan	Nissui (Arctic AK)	Pacific Wind		CP	
Umimak Enterprise, Inc.		H,F	12%	Japan	Nissui (Arctic AK)	Umimak Enterprise		CP	184'
U.S. Enterprise, Inc.		H,F	12%	Japan	Nissui (Arctic AK)	U.S. Enterprise		CP	224'
Western Fisheries, Inc.			12%	Japan	Nissui (Arctic AK)	Western Enterprise		CP	
Westward Wind, Inc.			12%	Japan	Nissui (Arctic AK)	Westward Wind		CP	
Jubilee Fisheries, Inc.	GF,C,H		40%	Japan	N. Hoge	Kjevola		CP	
Jubilee Fisheries, Inc.	GF		40%	Japan	N. Hoge	Zenith		CP	
Jubilee Fisheries, Inc.	GF	H	40%	Japan	N. Hoge	Vaerdal (Construction)		CP	
Alaska Frontier Co.	GF,SF		25%	Japan	N. Japan Maritime	Frontier Mariner		CP	
Alaska Frontier Co.	GF,SF		25%	Japan	N. Japan Maritime	Frontier Spirit		CP	
St. Paul Seafoods, Inc.	GF		100%	Japan	S. Sasaki (US resident)		St. Paul	OSP	
Pan Pacific Seafoods, Inc.	HE,S		5%	Japan	Taiyo America	Pacific Producer		FP	
Westward Seafoods Inc.		S	100%	Japan	Taiyo		Dutch Harbor	OSP	
Western AK Fisheries, Inc.	GF,HE,C,S,H,SF		100%	Japan	Taiyo Fishery Co.		Kodiak	OSP	
Towa America, Inc.	S		100%	Japan	Towa Foods Co.		Kallag	OSP	
Towa America, Inc.	S		100%	Japan	Towa Foods Co.		Nulato	IB	

TABLE 6
OFF-SHORE AND SHORE-BASED ALASKA SEAFOOD PROCESSORS WITH FOREIGN OWNERSHIP SORTED BY COUNTRY OF FOREIGN INVESTOR

COMPANY NAME	TYPE OF SEAFOOD	TYPE OF PRODUCT	PERCENT FOREIGN	COUNTRY OF OWNERSHIP	PARENT COMPANY	VESSEL NAME	SHORE-BASED LOCATION	TYPE OF OPERATION	CAPACITY OR SIZE
Towa America, Inc.	S		100%	Japan	Towa Foods Co.		Galena	OSP	
Trans-Aqua Int'l, Inc.	GF		100%	Japan	Toyo Menka K. Ltd.		Kasilof	OSP	
M&T Seafoods	C,SF		?	Japan	Unknown		Ketchikan	OSP	
Big Creek Fish, Inc.	S		89%	Japan	Yuasa-Funashoku Am.		Egegik	OSP	
Ketchikan Seafoods, Inc.	S,H		100%	Japan	Yuasa-Funashoku Am.		Ketchikan	OSP	
Bering Fishing Corp.	GF		49%	Korea	Confidential	Bering 1		CP	
Alaska Trawl Fisheries	GF	H,F,S	100%	Korea	Daerim Corp.	Endurance		CP	278'
Royal Aleutian Sfls., Inc.	GF,HE,C,S,H		25%	Korea	Daewoo		Unalaska	OSP	
Phoenix Processor Ltd.	GF,HE,C,S	F,FM,S	20%	Korea, Norway	DonJuan, G. Carlson	Ocean Phoenix		FP	680'
American Seafoods, Co.		B,S,FM	?	Norway	Chow Tacecke	American Empress		CP	306'
American Seafoods, Co.		S,FM	?	Norway	Chow Tacecke	American Dynasty		CP	280'
Brown's Point Jt. Venture	GF	H,F,M	?	Norway	Confidential	Brown's Point		CP	197'
Emerald Resources Mgmt.		F,D,S,FM	?	Norway	Confidential	Alexandra (Construction)			335'
Glacier Fish Co. Ltd.		F,S	25%	Norway	Confidential	Pacific Glacier		CP	275'
Glacier Fish Co. Ltd.		F	25%	Norway	Confidential	Northern Glacier		CP	201'
Michelle Irene J.V.	GF	S,F	?	Norway	Confidential	Michelle Irene		CP	275'
Royal Prince Fisheries	GF,SF	H,F,S	?	Norway	Confidential	Royal Prince		CP	217'
Sea Catcher Fisheries, Inc.		F,B,S,FM	?	Norway	Confidential	Heather Sea		CP	292'
Sea Hawk Pacific Seafoods		H,F,M	?	Norway	Confidential	Claymore Sea		CP	244'
Royal Princess Fisheries	GF	F,M	66%	Norway	Sjovik Trowal	Valiant (Royal Princess)		CP	217'
Eagle Fisheries L.P.		GF,H	11%	Taiwan	Zhong Xing Co.		Kodiak	OSP	
BTI II, Inc.	GF,C,S,H		49.9%	USSR	Sovrylot	Diomedes		FP	

Seafood Processors With Possible Foreign Ownership

Isafjord Fishing Co.	C					Isafjord		CP	
Alaskan Command Ltd.	GF	H				Alaskan Command		CP	184'
Marco Fisheries						Commodore			
Deep Fishing Co.	GF					Deep Pacific		CP	
Marco Fisheries						Northern Victor			
Int'l Seafoods of AK, Inc.	S				Int'l Oceanic Ent.		Egegik	CB	
Marco Fisheries						Storm Patrol			
Int'l Seafoods of AK, Inc.	GR,C,S,H				Int'l Oceanic Ent.		Kodiak	OSP	
E.H. Benditsen	GF,HE,S,H					Nushagak		FP	
Penguin, Inc.	C					Penguin		CP	
Int'l Seafoods of AK, Inc.	GR,HE,C,S,H				Int'l Oceanic Ent.		Kodiak	OSP	
T.E.A.M. Seafoods, Inc.	HE,S			Japan?			Tagiak	OSP	
Arctic Storm, Inc.	GF	S, FM	?	Japan?		Arctic Storm		CP	343'

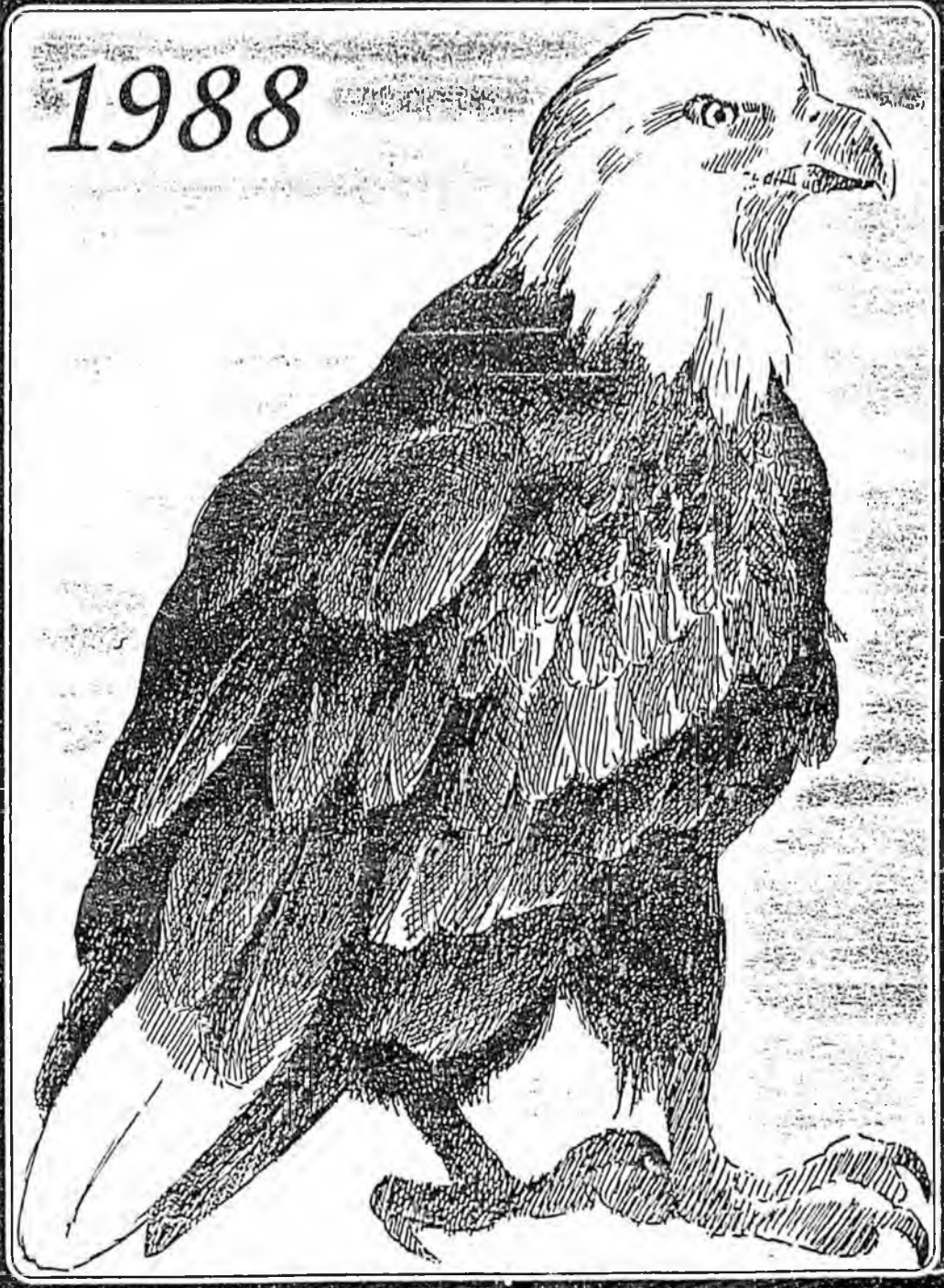
Key to Abbreviations

Types of Seafood:	(C) Crab; (GF) Groundfish; (H) Halibut; (HE) Herring; (S) Salmon; (SF) Shellfish
Types of Product:	(B) Block; (F) Fillets; (FM) Fishmeal; (FP) Fishpaste; (H) Headed & Gutted; (S) Surimi
Types of Operation:	(B) Company Buyer; (CP) Catcher Processor; (EF) Exporter fisherman (FP) Floating Processor; (OSP) On-Shore Processor.

SOURCES FOR TABLES 2 THROUGH 6

AKC Corp.
Alaska Department of Commerce and Economic Development
Alaska Department of Fish and Game
Alaska Frontier Co.
Alaska Trawl Fisheries
All Alaskan Seafoods, Inc.
American Seafoods
Arctic Alaska Fisheries Corp.
Arctic King Fisheries
Azuma Corp, Ltd.
Bering Fishing Corp.
BTI II, Inc.
Clipper Seafoods
Crystal Star, Inc.
Eagle Fisheries
Emerald Resources Management
E.C. Phillips & Sons
Farwest Fisheries, Inc.
Fishing News International
Glacier Fish Company
Golden Age Fisheries
Golden Alaska Seafoods
Juneau Empire
Kodiak Seafood
M&T Seafoods
Nelbro Packing Co.
North Pacific Processors
Ocean Mist, Ltd.
Ocean Resources, Inc.
Oceanrawl, Inc.
Pacific Bounty, Inc.
Pelican Seafoods
Phoenix Processor Ltd.
Pribilof Island Processors
Royal Aleutian Seafoods, Inc.
Royal Princess Fisheries
Sir Richard's Seafood
Sitka Sound Seafoods
St. Paul Seafoods
T-NP Joint Venture
Unisea, Inc.
Whitney Seafoods
Wrangell Fisheries, Inc.

Residency Analysis of Alaska's Workers by Firm



Alaska Department of Labor Steve Cowper, Governor

**RESIDENCY ANALYSIS
OF ALASKA'S WORKERS BY FIRM
1988**

State of Alaska

Steve Cowper, Governor

Department of Labor

Jim Sampson, Commissioner

Published: January 1990

RESIDENCY ANALYSIS
OF ALASKA'S WORKERS BY FIRM

1988

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INTRODUCTION

AS 23.20.110 was changed by the legislature in 1988 to provide for release of the number of nonresidents hired by firms who have 20 or more employees during the year. The Alaska Department of Labor is required to release information that "contain(s) the results of the department's analysis of the employers' practices of hiring persons who are not residents of the state." Not all employers are subject to the new provisions of AS 23.20.110. Only those employers who have employees covered by unemployment insurance are included. Employees not covered by unemployment insurance include federal government, private railroads, agriculture, fishers, domestic and unpaid family workers, full commission retail sellers, and elected and appointed officials.

This report contains four sections: this introduction, methodology, key to the tables, and the actual tables. The methodology explains the technique used to obtain counts of employees, residents, and nonresidents. The methodology is followed by an explanation of the tables. The table contains the number and percentage of resident and nonresident employees. Employer's names are listed in alphabetical order in the tables.

METHOD USED FOR DETERMINING RESIDENCY

Data used to compile this report come from three different sources. The list of employers included in this report comes from the ES-202 file of employment which is maintained by the Alaska Department of Labor. Unemployment insurance contribution reports filed by employers to the Alaska Department of Labor are used to determine the number of employees an employer had during the year. Permanent fund dividend files developed by the Alaska Department of Revenue are used to determine the residency of the employees.

ES-202 File of Employment and Earnings

AS 23.20 states that this information is released only for those employers hiring at least 20 employees. The ES-202 file maintained in the Department of Labor is the only record of monthly employment of firms covered by unemployment insurance. To be included in the list of employers for this report an employer must have had employment of at least 20 during any month of 1988 as listed on the ES-202 file.

Unemployment Insurance Contribution Report

All employers covered by the state's unemployment insurance system are required to submit unemployment insurance contribution reports each quarter. Each report contains a list of all employees who worked for the employer during the quarter. The total number of employees listed in the tables are an unduplicated count of people who worked for each employer anytime during 1988.

Though the employment for a firm may be consistent from quarter to quarter, total employees for the year can vary considerably depending on employee turnover. For example, if an employer had the same 25 employees each quarter with no employment turnover then the total number of employees for this employer would be 25. If another employer had 25 employees on its contribution report, but had a different set of 25 employees each quarter, the employer would have a total number of employees of 100. Industries that have a higher employee turnover usually have more seasonal activity such as the seafood processing or construction industries.

Employers submit the list of employees with their reports to the Department of Labor and they are key entered onto a computer. Some error may result. To identify the extent of the error, the Department of Labor randomly sampled 72 of the detailed reports of the employers in this report. The rate of error in the reports sampled was 0.10%. The possibility still exists that errors could occur in the employee lists of employers not reviewed.

Permanent Fund Dividend

The permanent fund is a system whereby part of the earnings from mineral development in the state are deposited in a special account. The permanent fund is managed by the Alaska Permanent Fund Corporation which is responsible for investing the permanent fund. A portion of the earnings from permanent fund investments are distributed annually to residents of the state in the form of permanent fund dividends.

To receive the 1988 permanent fund dividend (PFD) someone would need to reside in the state from October 1, 1987, through March 31, 1988. The residency requirement to receive the 1989 PFD is October 1, 1988 through March 31, 1989.

Determining Residency

Employees listed on an employer's unemployment insurance contribution report are considered residents if they received a permanent fund dividend (PFD) in 1988 or applied for a PFD in 1989. Using both 1988 and 1989 dividend years increases the accuracy of the residency classification. The 1988 permanent fund dividend data will account for persons who were residents early in 1988 (January 1 - March 31, 1988) whether or not they filed for a 1989 PFD. The use of 1989 dividend data accounts for those individuals who became residents of Alaska between January and September 1988.

The method for determining residency is the same used in the publication "Nonresidents Working in Alaska, 1988". Rather than counting actual residents, the method counts 1988 permanent fund dividend recipients and 1989 applicants. The possibility exists where an employee could be a resident but not be counted as a dividend recipient or applicant. This approach produces a conservative estimate of the number of residents.

Limitations of using the permanent fund dividend as a gauge of residency include:

- (1) Individuals who established residency in Alaska between October 1, 1988, and December 31, 1989, are not counted as residents since they arrived in the state too late to qualify for the 1989 dividend.
- (2) Individuals who worked in Alaska at some point in 1988 and did meet the 30 day statutory requirement for Alaska residency but left the state prior to the 1989 filing date are not counted as residents.

(3) Permanent fund dividend recipients who did not provide a social security number on their application are not considered residents for the purpose of this analysis. Residency confirmation cannot be made with this methodology without a social security number match.

(4) Individuals who did not apply for a dividend check but were otherwise qualified to receive one are not counted as residents because there is no social security number match with the permanent fund dividend files.

KEY TO READING THE TABLES

The tables are organized into five columns: the employer name, the industry, total employees for the year, resident employees, and nonresident employees.

The employer name is listed alphabetically and appears as recorded on the employer's unemployment insurance account. Business names will occasionally show up more than once. Each location of a firm may have its own account number. In that event, a company would be listed more than once. If a firm is sold during the year, the new company could keep the same name. To prevent confusion for companies that switched owners during the year, the dates that the firm was in business are listed after its name.

When an employer starts business, a statement is completed by the company listing its primary activities. The employer is assigned an industry code based on the activity the company is engaged in at least 50% of the time. Some companies may be involved in more than one activity. These other activities will not be reflected in the industry column.

Employee Residency Status
For Employers With 20 or More Workers
In Alaska - 1988

Employer	Industry	Total Employees	Resident Employees	Nonresident Employees
1 HOUR FIREWEED	Services	52	45 (86.5%)	7 (13.5%)
1ST BANK	Finance, Ins. and R.E.	139	132 (95.0%)	7 (5.0%)
1ST CARE	Services	46	42 (91.3%)	4 (8.7%)
1ST FED BANK OF AK S B	Finance, Ins. and R.E.	287	267 (93.0%)	20 (7.0%)
1ST INTERSTATE BANK OF AK	Finance, Ins. and R.E.	29	29 (100.0%)	0 (0.0%)
1ST NATL BANK OF ANCHORAGE	Finance, Ins. and R.E.	851	823 (96.7%)	28 (3.3%)
40 MILE AIR LTD	Trans., Comm., Util.	47	40 (85.1%)	7 (14.9%)
A P GREEN SVCS INC	Wholesale Trade	24	24 (100.0%)	0 (0.0%)
A R A SERVICES INC	Retail Trade	735	271 (36.9%)	464 (63.1%)
A2A ROOFING INC	Construction	44	43 (97.7%)	1 (2.3%)
A&M INC	Retail Trade	127	109 (85.8%)	18 (14.2%)
A&M MOTORS INC	Retail Trade	36	33 (91.7%)	3 (8.3%)
AAA MOVING & STORAGE	Trans., Comm., Util.	102	82 (80.4%)	20 (19.6%)
ABAS ANSWERING SERVICE	Services	55	47 (85.5%)	8 (14.5%)
ABG BUS LINES INC	Trans., Comm., Util.	75	69 (92.0%)	6 (8.0%)
ABM COMPANY OF THE WEST	Services	394	354 (89.8%)	40 (10.2%)
ABUSED WOMENS AID IN CRISIS	Services	48	43 (89.6%)	5 (10.4%)
ACCESS AK INC	Services	54	53 (98.1%)	1 (1.7%)
ACME FENCE CO INC	Construction	29	25 (86.2%)	4 (13.8%)
ACTION DISTRIBUTORS INC	Wholesale Trade	77	72 (93.5%)	5 (6.5%)
ACTION LOCKSMITHS	Services	37	30 (81.1%)	7 (18.9%)
ADAK REGION SCHOOLS	Services	174	122 (70.1%)	52 (29.9%)
ADAMS & ASSOCIATES INC	Services	431	377 (87.5%)	54 (12.5%)
ADULT LEARNING PROGRAM OF AK	Services	45	44 (97.8%)	1 (2.2%)
AERO TWIN INC	Retail Trade	33	29 (87.9%)	4 (12.1%)
AEROMAP U S	Services	35	35 (100.0%)	0 (0.0%)
AGS FOODS INC	Services	70	50 (71.4%)	20 (28.6%)
AHTNA CONST & PRIMARY PROD COR	Construction	53	52 (98.1%)	1 (1.9%)
AHTNA INC	Finance, Ins. and R.E.	67	62 (92.5%)	5 (7.5%)
AIR DATA COURIERS INC	Trans., Comm., Util.	39	35 (89.7%)	4 (10.3%)
AIR LAND TRANSPORT INC	Trans., Comm., Util.	72	67 (93.1%)	5 (6.9%)
AIR PHOTO TECH INC	Services	30	28 (93.3%)	2 (6.7%)
AIR TEK INC	Construction	58	50 (86.2%)	8 (13.8%)
AIR VAN LINES INTL INC	Trans., Comm., Util.	38	9 (23.7%)	29 (76.3%)
AIRPORT MACHINERY CO INC	Wholesale Trade	45	41 (91.1%)	4 (8.9%)
AK 100 INSURANCE INC	Finance, Ins. and R.E.	44	41 (93.2%)	3 (6.8%)
AK 13 CORP THE	Trans., Comm., Util.	186	160 (86.0%)	26 (14.0%)
AK ADVERTISERS	Services	34	31 (91.2%)	3 (8.8%)
AK AGGREGATE CORP	Manufacturing	100	93 (93.0%)	7 (7.0%)
AK AIRLINES INC	Trans., Comm., Util.	1,023	966 (94.4%)	57 (5.6%)
AK ANALYSTS/DITTMAN RESEARCH	Services	81	66 (81.5%)	15 (18.5%)
AK ATHLETIC CLUB	Services	87	73 (83.9%)	14 (16.1%)
AK AVIATION HERITAGE MUSEUM	Services	31	26 (83.9%)	5 (16.1%)
AK BIOLOGIACAL RESEARCH INC	Services	34	33 (97.1%)	1 (2.9%)
AK BOAT COMPANY INC	Trans., Comm., Util.	30	7 (23.3%)	23 (76.7%)
AK BOILER & HEAT EXCHANGER INC	Construction	64	41 (64.1%)	23 (35.9%)
AK BREAKFAST CLUB	Retail Trade	53	44 (83.0%)	9 (17.0%)
AK BUSINESS COLLEGE INC	Services	29	25 (86.2%)	4 (13.8%)
AK CABLEVISION INC	Trans., Comm., Util.	53	44 (83.0%)	9 (17.0%)

Note: A resident is an employee who either received a 1988 or applied for a 1989 permanent fund dividend.

Source: Alaska Department of Labor
Date: 24 November 89

Employee Residency Status
For Employers With 20 or More Workers
In Alaska - 1988

Employer	Industry	Total Employees	Resident Employees	Nonresident Employees
AK CENTER FOR PERFORMING ARTS	Services	71	64 (90.1%)	7 (9.9%)
AK CHILDRENS SVC	Services	157	146 (93.0%)	11 (7.0%)
AK CLEANERS	(01/88-06/88) Services	255	245 (96.1%)	10 (3.9%)
AK CLEANERS INC	(07/88-12/88) Services	320	295 (92.2%)	25 (7.8%)
AK CLUB THE	Services	265	240 (90.6%)	25 (9.4%)
AK CML FSHNG & AGR BNK INC	Finance, Ins. and R.E.	25	25 (100.0%)	0 (0.0%)
AK COMMERCIAL CO	Retail Trade	1,156	1,022 (88.4%)	134 (11.6%)
AK COMPUTER INSTITUTE INC	Services	70	65 (92.9%)	5 (7.1%)
AK CONTINENTAL BANCORP & SUBSI	Finance, Ins. and R.E.	64	64 (100.0%)	0 (0.0%)
AK CONVENIENCE STORES INC	Retail Trade	131	111 (84.7%)	20 (15.3%)
AK CTR FOR FAM MEDI PC	Services	39	38 (97.4%)	1 (2.6%)
AK DISTRIBUTORS CO	Wholesale Trade	80	78 (97.5%)	2 (2.5%)
AK ELECTRIC LIGHT & POWER CO	Trans., Comm., Util.	65	63 (96.9%)	2 (3.1%)
AK EXPLOSIVES LTD	Wholesale Trade	148	117 (79.1%)	31 (20.9%)
AK FAMILY VIDEO	Services	56	51 (91.1%)	5 (8.9%)
AK FEDERAL SAVINGS & LOAN ASSO	Finance, Ins. and R.E.	102	95 (93.1%)	7 (6.9%)
AK FINANCE & INSURANCE CO INC	Retail Trade	112	102 (91.1%)	10 (8.9%)
AK FINANCIAL SVCS INC	Services	45	40 (88.9%)	5 (11.1%)
AK FISH & FARM PRODUCTS INC	Wholesale Trade	49	44 (89.8%)	5 (10.2%)
AK FRESH FARMS	Ag., For., and Fishing	52	42 (80.8%)	10 (19.2%)
AK FRESH SEAFOOD INC	Manufacturing	295	208 (70.5%)	87 (29.5%)
AK GATEWAY SCHOOLS	Services	250	243 (97.2%)	7 (2.8%)
AK GENERAL ALARM INC	Services	87	67 (77.0%)	20 (23.0%)
AK GOLD CO	Mining	157	125 (79.6%)	32 (20.4%)
AK GREEN HOUSES INC	Ag., For., and Fishing	100	91 (91.0%)	9 (9.0%)
AK HELICOPTERS INC	Trans., Comm., Util.	53	40 (75.5%)	13 (24.5%)
AK HOUSEWARES INC	Wholesale Trade	78	72 (92.3%)	6 (7.7%)
AK HOUSING FINANCE CORP	Finance, Ins. and R.E.	146	143 (97.9%)	3 (2.1%)
AK IND HARDWARE INC	Wholesale Trade	175	168 (96.0%)	7 (4.0%)
AK INDUSTRIAL RESOURCES	Wholesale Trade	66	61 (92.4%)	5 (7.6%)
AK INFRMTN RADIO RDNG & ED SVC	Services	181	153 (84.5%)	28 (15.5%)
AK INTERSTATE CONST INC	Construction	75	47 (62.7%)	28 (37.3%)
AK LAUNDRY INC	Services	27	26 (96.3%)	1 (3.7%)
AK LEGAL SERVICES CORP	Services	92	83 (90.2%)	9 (9.8%)
AK MANAGEMENT TECHNOLOGIES INC	Services	529	507 (95.8%)	22 (4.2%)
AK MARINE LINES INC	Trans., Comm., Util.	58	44 (75.9%)	14 (24.1%)
AK MARITIME AGENCIES	Trans., Comm., Util.	31	27 (87.1%)	4 (12.9%)
AK MECHANICAL INC	Construction	139	115 (82.7%)	24 (17.3%)
AK METAL RECYCLING CO INC	Wholesale Trade	96	77 (80.2%)	19 (19.8%)
AK MOTOR COACHES INC	Trans., Comm., Util.	38	37 (97.4%)	1 (2.6%)
AK MOVING & STORAGE INC	Trans., Comm., Util.	54	52 (96.3%)	2 (3.7%)
AK MUSIC CO	Retail Trade	37	33 (89.2%)	4 (10.8%)
AK NAT'L INSURANCE CO	Finance, Ins. and R.E.	105	99 (94.3%)	6 (5.7%)
AK NATIVE INDUS COOP ASSN INC	Retail Trade	144	135 (93.8%)	9 (6.3%)
AK NATL BANK OF THE NORTH	Finance, Ins. and R.E.	27	25 (92.6%)	2 (7.4%)
AK NATURAL HISTORY ASSOC	Retail Trade	29	26 (89.7%)	3 (10.3%)
AK NEWS AGENCY INC	Wholesale Trade	79	73 (92.4%)	6 (7.6%)
AK NUGENS RANCH	Services	38	36 (94.7%)	2 (5.3%)
AK OILFIELD MECH & MAINT SVC	Services	114	104 (91.2%)	10 (8.8%)

Note: A resident is an employee who either
received a 1988 or applied for
a 1989 permanent fund dividend.

Employee Residency Status
For Employers With 20 or More Workers
In Alaska - 1988

Employer	Industry	Total Employees	Resident Employees	Nonresident Employees
AK PACIFIC SEAFOODS INC	Manufacturing	374	317 (84.8%)	57 (15.2%)
AK PACIFIC UNIVERSITY	Services	260	237 (91.2%)	23 (8.8%)
AK PAPER CO INC	Wholesale Trade	22	21 (95.5%)	1 (4.5%)
AK PETROLEUM CONTRACTORS INC	Mining	975	734 (75.3%)	241 (24.7%)
AK PIPE & SUPPLY	Wholesale Trade	71	69 (97.2%)	2 (2.8%)
AK POWER & TELEPHONE CO	Trans., Comm., Util.	29	27 (93.1%)	2 (6.9%)
AK PRECISION DRILLING	Construction	26	23 (88.5%)	3 (11.5%)
AK PRODUCE CO	Wholesale Trade	80	74 (92.5%)	6 (7.5%)
AK PUB INTEREST RES GROUP INC	Services	53	36 (67.9%)	17 (32.1%)
AK PUBLIC EMPLOYEES ASSOC	Services	47	43 (91.5%)	4 (8.5%)
AK PUBLIC TELEVISION INC	Trans., Comm., Util.	52	49 (94.2%)	3 (5.8%)
AK PULP CORPORATION	Manufacturing	690	553 (80.1%)	137 (19.9%)
AK QWIK LUBE INC	Services	48	42 (87.5%)	6 (12.5%)
AK RAILROAD CORP	Trans., Comm., Util.	674	650 (96.4%)	24 (3.6%)
AK RENT A CAR INC	Services	221	185 (83.7%)	36 (16.3%)
AK REPERTORY THEATRE INC	Services	174	119 (68.4%)	55 (31.6%)
AK RIVERWAYS INC	Trans., Comm., Util.	41	41 (100.0%)	0 (0.0%)
AK SALES & SERVICE INC	Retail Trade	439	409 (93.2%)	30 (6.8%)
AK SALMON BAKE	Retail Trade	30	28 (93.3%)	2 (6.7%)
AK SAUSAGE CO INC	Manufacturing	65	62 (95.4%)	3 (4.6%)
AK SEATOURS INC	Trans., Comm., Util.	44	38 (86.4%)	6 (13.6%)
AK SECURITY INC	Services	213	190 (89.2%)	23 (10.8%)
AK SIGHTSEEING TOURS	Trans., Comm., Util.	276	157 (56.9%)	119 (43.1%)
AK SIZZLER #2	Retail Trade	244	200 (82.0%)	44 (18.0%)
AK SIZZLER #3	Retail Trade	116	97 (83.6%)	19 (16.4%)
AK SPORTSMANS MALL INC	Retail Trade	37	36 (97.3%)	1 (2.7%)
AK STATE BANK	Finance, Ins. and R.E.	231	220 (95.2%)	11 (4.8%)
AK STATE BUILDING AUTHORITY	Finance, Ins. and R.E.	333	322 (96.7%)	11 (3.3%)
AK STATE EMPLOYEES ASSOC	Services	71	68 (95.8%)	3 (4.2%)
AK STATE EMPLOYEES FED CR UN	Finance, Ins. and R.E.	36	35 (97.2%)	1 (2.8%)
AK STATE FAIR INC	Services	221	203 (91.9%)	18 (8.1%)
AK STEEL CO	Wholesale Trade	28	27 (96.4%)	1 (3.6%)
AK SURGERY CENTER INC	Services	43	41 (95.3%)	2 (4.7%)
AK TEAMSTER EMPLOYER SVC CORP	Services	85	72 (84.7%)	13 (15.3%)
AK TERMINALS INC	Trans., Comm., Util.	27	25 (92.6%)	2 (7.4%)
AK TITLE GUARANTY AGENCY INC	Finance, Ins. and R.E.	38	37 (97.4%)	1 (2.6%)
AK TRANSFER & STORAGE INC	Trans., Comm., Util.	39	33 (84.6%)	6 (15.4%)
AK TRAVEL ADVENTURES INC	Trans., Comm., Util.	64	46 (71.9%)	18 (28.1%)
AK TRAVEL SERVICE	Trans., Comm., Util.	27	25 (92.6%)	2 (7.4%)
AK TREATMENT CENTER	Services	94	81 (86.2%)	13 (13.8%)
AK TRUCK & RAIL INC	Trans., Comm., Util.	27	24 (88.9%)	3 (11.1%)
AK TRUCK CENTER	Manufacturing	34	34 (100.0%)	0 (0.0%)
AK TUG & SALVAGE INC	Trans., Comm., Util.	92	44 (47.8%)	48 (52.2%)
AK UNITED DRILLING INC	Mining	261	215 (82.4%)	46 (17.6%)
AK UNLIMITED CO	Construction	56	54 (96.4%)	2 (3.6%)
AK USA FEDERAL CREDIT UNION	Finance, Ins. and R.E.	840	737 (87.7%)	103 (12.3%)
AK USA INSURANCE INC	Finance, Ins. and R.E.	25	24 (96.0%)	1 (4.0%)
AK VILLAGE ELECTRIC COOP INC	Trans., Comm., Util.	71	67 (94.4%)	4 (5.6%)
AK WELDING CNTR INC	Services	26	19 (73.1%)	7 (26.9%)

Note: A resident is an employee who either received a 1988 or applied for a 1989 permanent fund dividend.

Employee Residency Status
For Employers With 20 or More Workers
In Alaska - 1988

Employer	Industry	Total Employees	Resident Employees	Nonresident Employees
AK WEST EXPRESS INC	Trans., Comm., Util.	57	53 (93.0%)	4 (7.0%)
AK WHOLESALE INC	Wholesale Trade	30	25 (83.3%)	5 (16.7%)
AK WILD BERRY PRODUCTS INC	Manufacturing	16	39 (81.3%)	9 (18.8%)
AK WILDLAND ADVENTURES	Services	23	1 (4.3%)	22 (95.7%)
AK WOMEN RESOURCE CTR INC	Services	26	24 (92.3%)	2 (7.7%)
AK WOMENS HEALTH SERVICES INC	Services	39	37 (94.9%)	2 (5.1%)
AK YOUTH & PARENT FOUNDATION	Services	122	118 (96.7%)	4 (3.3%)
AK ZOO	Services	54	51 (94.4%)	3 (5.6%)
AKIACHAK NATIVE COMMUNITY	Services	62	57 (91.9%)	5 (8.1%)
AKIAK CITY OF	Public Administration	47	46 (97.9%)	1 (2.1%)
AKN FEDERAL CREDIT UNION	Finance, Ins. and R.E.	75	71 (94.7%)	4 (5.3%)
AKN FISHERIES CO	Manufacturing	156	96 (61.5%)	60 (38.5%)
AKN GLACIER SEAFOOD CO	Manufacturing	109	56 (51.4%)	53 (48.6%)
AKN GOURMET INC	Retail Trade	68	57 (83.8%)	11 (16.2%)
AKN HOTEL & BAR INC	Services	42	31 (73.8%)	11 (26.2%)
AKN SAMOVAR INN THE	Services	43	40 (93.0%)	3 (7.0%)
AKUTAN CITY OF	Public Administration	44	40 (90.9%)	4 (9.1%)
ALAKANUK CITY COUNCIL	Public Administration	89	86 (96.6%)	3 (3.4%)
ALASCOM INC	Trans., Comm., Util.	891	868 (97.4%)	23 (2.6%)
ALCAN DISTRIBUTING COMPANY	Wholesale Trade	50	44 (88.0%)	6 (12.0%)
ALCAN ELECTRICAL & ENGINEER CO	Construction	144	135 (93.8%)	9 (6.3%)
ALEUT COMM ST PAUL TRIBAL OFC	Services	38	36 (94.7%)	2 (5.3%)
ALEUT COMMUNITY OF ST PAUL	Retail Trade	29	25 (86.2%)	4 (13.8%)
ALEUTIAN COMMERCIAL CO INC	Retail Trade	28	24 (85.7%)	4 (14.3%)
ALEUTIAN CONSTRUCTORS J/V	Construction	99	70 (70.7%)	29 (29.3%)
ALEUTIAN DRAGON FISHERIES	Manufacturing	207	39 (18.8%)	168 (81.2%)
ALEUTIAN PRIBILOF IS ASSN INC	Services	109	102 (93.6%)	7 (6.4%)
ALEUTIAN PROCESSORS INC	Manufacturing	172	65 (37.8%)	107 (62.2%)
ALEUTIAN QUEEN SEAFOODS INC	Manufacturing	137	9 (6.6%)	128 (93.4%)
ALEUTIAN REG SCHOOL DIST CTR	Services	56	55 (98.2%)	1 (1.8%)
ALGLO SERVICES INC	Retail Trade	152	15 (9.9%)	137 (90.1%)
ALKOD SEAFOOD INC	Manufacturing	429	260 (60.6%)	169 (39.4%)
ALL AK PROMOTIONS INC	Services	76	65 (85.5%)	11 (14.5%)
ALL AKN SEAFOODS INC	Manufacturing	756	406 (53.7%)	350 (46.3%)
ALLAKAKET CITY OF	Public Administration	45	45 (100.0%)	0 (0.0%)
ALLEN MARINE INC	Trans., Comm., Util.	41	34 (82.9%)	7 (17.1%)
ALLEN-TAYLOR INC	Services	48	41 (85.4%)	7 (14.6%)
ALLIANCE BANK	Finance, Ins. and R.E.	795	743 (93.5%)	52 (6.5%)
ALLIED PROCESSING INC	Manufacturing	242	154 (63.6%)	88 (36.4%)
ALLISONS PLACE INC	Retail Trade	48	45 (93.8%)	3 (6.3%)
ALLISONS PLACE INC (01/88-08/88)	Retail Trade	126	117 (92.9%)	9 (7.1%)
ALLSTATE INSURANCE CO	Finance, Ins. and R.E.	105	100 (95.2%)	5 (4.8%)
ALLVEST INC	Services	66	64 (97.0%)	2 (3.0%)
ALMA CORPORATION	Finance, Ins. and R.E.	78	67 (85.9%)	11 (14.1%)
ALPHA CONSTR & ENGINEERING INC	Construction	92	90 (97.8%)	2 (2.2%)
ALPINE VETERINARY CLINIC	Ag., For., and Fishing	42	35 (83.3%)	7 (16.7%)
ALTEX ENTERPRISES INC	Construction	50	45 (90.0%)	5 (10.0%)
ALYESKA ELECTRIC INC #60147	Construction	53	49 (92.5%)	4 (7.5%)
ALYESKA PIPELINE SVC CO INC	Trans., Comm., Util.	986	948 (96.1%)	38 (3.9%)

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ALYESKA RESORT	Services	453	416 (91.8%)	37 (8.2%)
ALYESKA SEAFOODS INC	Manufacturing	589	249 (42.3%)	340 (57.7%)
AMBLER CITY OF	Public Administration	96	87 (90.6%)	9 (9.4%)
AMER AIRLINES INC	Trans., Comm., Util.	35	28 (80.0%)	7 (20.0%)
AMER BLDG MAINT CO OF MN	Services	235	216 (91.9%)	19 (8.1%)
AMER EAGLE SEAFOODS INC	Manufacturing	27	3 (11.1%)	24 (88.9%)
AMER EDUC COMPLEX	Services	101	80 (79.2%)	21 (20.8%)
AMER GREETINGS CORP	Wholesale Trade	107	101 (94.4%)	6 (5.6%)
AMER GUARD & ALERT INC	Services	204	181 (88.7%)	23 (11.3%)
AMER HEART ASSN-AK AFFILIT	Services	48	40 (83.3%)	8 (16.7%)
AMER INTL ADJUST CO INC	Finance, Ins. and R.E.	25	21 (84.0%)	4 (16.0%)
AMER LINEN	Services	39	36 (92.3%)	3 (7.7%)
AMER NATL RED CROSS-NATL HDQTR	Services	30	26 (86.7%)	4 (13.3%)
AMER PRESIDENT LINES LTD	Trans., Comm., Util.	186	91 (48.9%)	95 (51.1%)
AMER RENTS INC	Services	35	34 (97.1%)	1 (2.9%)
AMER TIRE WAREHOUSE INC	Retail Trade	47	45 (95.7%)	2 (4.3%)
AMFAC DISTRIBUTION CORP	Wholesale Trade	46	42 (91.3%)	4 (8.7%)
AMOCO PRODUCTION COMPANY	Mining	80	72 (90.0%)	8 (10.0%)
ANCH CENTER FOR FAMILIES (07/88-12/88)	Services	83	79 (95.2%)	4 (4.8%)
ANCH CHILD ABUSE BOARD IN (01/88-06/88)	Services	79	77 (97.5%)	2 (2.5%)
ANCH CHRYSLER CENTER INC	Retail Trade	181	166 (91.7%)	15 (8.3%)
ANCH CIVIC OPERA ASSOC IN	Services	46	38 (82.6%)	8 (17.4%)
ANCH COLD STORAGE CO INC	Wholesale Trade	380	360 (94.7%)	20 (5.3%)
ANCH COMM MENTAL HLTH SVC INC	Services	187	176 (94.1%)	11 (5.9%)
ANCH CONV & VISITORS BUREAU	Services	34	31 (91.2%)	3 (8.8%)
ANCH DAILY NEWS INC	Manufacturing	576	542 (94.1%)	34 (5.9%)
ANCH DATSUN INC	Retail Trade	211	187 (88.6%)	24 (11.4%)
ANCH DIAGNOSTIC IMAGING CTR	Services	25	22 (88.0%)	3 (12.0%)
ANCH EYE & CONTACT LENS CENTER	Services	66	59 (89.4%)	7 (10.6%)
ANCH FOOD & BEVERAGE CORP	Retail Trade	232	194 (83.6%)	38 (16.4%)
ANCH FRACTURE & ORTHOPEDIC CL	Services	33	31 (93.9%)	2 (6.1%)
ANCH INTERNATIONAL INN	Services	273	208 (76.2%)	65 (23.8%)
ANCH INVENTORY SERVICE	Services	169	156 (92.3%)	13 (7.7%)
ANCH MEDICAL & SURGICAL CLINIC	Services	34	32 (94.1%)	2 (5.9%)
ANCH NEIGHBORHOOD HEALTH CTR	Services	72	63 (87.5%)	9 (12.5%)
ANCH PARKING AUTHORITY	Public Administration	39	37 (94.9%)	2 (5.1%)
ANCH PEDIATRIC GROUP	Services	25	21 (84.0%)	4 (16.0%)
ANCH PRINTING INC	Manufacturing	44	43 (97.7%)	1 (2.3%)
ANCH REFUSE INC	Trans., Comm., Util.	173	170 (98.3%)	3 (1.7%)
ANCH REPROGRAPHICS CENTER INC	Services	50	45 (90.0%)	5 (10.0%)
ANCH SAND & GRAVEL CO INC	Manufacturing	88	86 (97.7%)	2 (2.3%)
ANCH SCHOOL DISTRICT 9011	Services	6,677	6,490 (97.2%)	187 (2.8%)
ANCH SENIOR CENTER INC	Services	49	47 (95.9%)	2 (4.1%)
ANCH SUPER 8 MOTEL	Services	48	42 (87.5%)	6 (12.5%)
ANCH TIMES PUBLISHING CO INC	Manufacturing	853	760 (89.1%)	93 (10.9%)
ANCH TRAVELODGE	Services	47	44 (93.6%)	3 (6.4%)
ANCH WESTWARD HILTON CORP	Services	604	554 (91.0%)	55 (9.0%)
ANCHOR RIVER INN	Services	72	70 (97.2%)	2 (2.8%)
ANGELOS	Retail Trade	66	57 (86.4%)	9 (13.6%)

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ANCOON CITY OF	Public Administration	120	114 (95.0%)	6 (5.0%)
ANIAK CITY OF	Public Administration	67	62 (92.5%)	5 (7.5%)
ANIITA SHOPS INC	Retail Trade	70	61 (87.1%)	9 (12.9%)
ANNETTE ISLAND SCHOOL DIST	Services	145	142 (97.9%)	3 (2.1%)
ANPAC INC	Manufacturing	583	439 (75.3%)	144 (24.7%)
ANVIL MINING JOINT VENTURE	Mining	103	69 (67.0%)	34 (33.0%)
AOKI BROS CONSTR CO	Construction	89	78 (87.6%)	11 (12.4%)
ARASERVE INC	Services	384	337 (87.8%)	47 (12.2%)
ARCHDIOCESE OF ANCHORAGE	Services	80	61 (76.3%)	19 (23.8%)
ARCO AK INC	Mining	3,017	2,795 (92.6%)	222 (7.4%)
ARCTIC ALASKA TESTING LAB	Services	36	35 (97.2%)	1 (2.8%)
ARCTIC BOWL/300 CLUB	Services	52	47 (90.4%)	5 (9.6%)
ARCTIC CAMPS & EQUIPMENT	Retail Trade	115	96 (83.5%)	19 (16.5%)
ARCTIC CATERING INC	Retail Trade	35	31 (88.6%)	4 (11.4%)
ARCTIC CIRCLE ENTS INC	Wholesale Trade	104	99 (95.2%)	5 (4.8%)
ARCTIC COILED TUBING INC	Mining	31	22 (71.0%)	9 (29.0%)
ARCTIC ENTERPRISE LTD	Manufacturing	39	3 (7.7%)	36 (92.3%)
ARCTIC FIRE SAFETY	Wholesale Trade	43	38 (88.4%)	5 (11.6%)
ARCTIC FISHERIES INC	Manufacturing	385	81 (21.0%)	304 (79.0%)
ARCTIC NORTH SHDBLSTG&CTNG INC	Construction	82	71 (86.6%)	11 (13.4%)
ARCTIC OFFICE MACHINES CO INC	Wholesale Trade	88	80 (90.9%)	8 (9.1%)
ARCTIC PIPE INSPECTION INC	Mining	49	46 (93.9%)	3 (6.1%)
ARCTIC ROADRUNNER INC THE	Retail Trade	95	88 (92.6%)	7 (7.4%)
ARCTIC SLOPE CONSULTING GROUP	Services	87	87 (100.0%)	0 (0.0%)
ARCTIC SLOPE REGIONAL CORP	Finance, Ins. and R.E.	52	52 (100.0%)	0 (0.0%)
ARCTIC SLOPE SERVICES INC	Services	157	144 (91.7%)	13 (8.3%)
ARCTIC SLOPE TEL ASSO-COOP INC	Trans., Comm., Util.	28	24 (85.7%)	4 (14.3%)
ARCTIC SUN DISTRIBUTORS	Wholesale Trade	37	32 (86.5%)	5 (13.5%)
ARCTIC SUPPLY CO INC	Wholesale Trade	26	25 (96.2%)	1 (3.8%)
ARCTIC SWEEPING INC	Trans., Comm., Util.	31	26 (83.9%)	5 (16.1%)
ARG ENTERPRISES INC	Retail Trade	173	142 (82.1%)	31 (17.9%)
ARMENS MAZZIS INC	Retail Trade	71	61 (85.9%)	10 (14.1%)
ARMSTRONG AIR SERVICE INC	Trans., Comm., Util.	30	23 (76.7%)	7 (23.3%)
ARROWHEAD TRANSFER INC	Trans., Comm., Util.	40	38 (95.0%)	2 (5.0%)
ARTIC SANDING & SNOW REMOVAL	Trans., Comm., Util.	32	26 (81.3%)	6 (18.8%)
ASBESTOS GENERAL INC	Construction	67	62 (92.5%)	5 (7.5%)
ASBESTOS REMVL SPEC OF AK INC	Construction	53	45 (84.9%)	8 (15.1%)
ASPLUND SUPPLY INC	Wholesale Trade	40	35 (87.5%)	5 (12.5%)
ASSN OF VILLAGE COUNCIL PRES	Services	219	216 (98.6%)	3 (1.4%)
ASSOC BROKERS MNGT INC	Services	38	36 (94.7%)	2 (5.3%)
ASSOC FOR RETARDED CITIZENS	Services	126	108 (85.7%)	18 (14.3%)
ASSOCIATED GROCERS INC	Retail Trade	75	68 (90.7%)	7 (9.3%)
ATHLETIC CLUB THE	Services	41	38 (92.7%)	3 (7.3%)
ATKINSON CONWAY GAGNON	Services	41	39 (95.1%)	2 (4.9%)
ATLANTIC RICHFIELD COMPANY	Mining	106	90 (84.9%)	16 (15.1%)
AUDI AIR INC	Trans., Comm., Util.	53	51 (96.2%)	2 (3.8%)
AURORA MOTORS INC	Retail Trade	44	43 (97.7%)	1 (2.3%)
AURORA NORTH FUEL SALES	Wholesale Trade	79	72 (91.1%)	7 (8.9%)
AUTO PARTS SERVICE OF ALASKA	Wholesale Trade	33	31 (93.9%)	2 (6.1%)

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Source: Alaska Department of Labor
Date: 24 November 89

Employee Residency Status
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AUTO SERVICES CO INC	Retail Trade	44	42 (95.5%)	2 (4.5%)
AWARE SHELTER INC	Services	34	33 (97.1%)	1 (2.9%)
B M BEHREND'S BANK	Finance, Ins. and R.E.	128	121 (94.5%)	7 (5.5%)
B N CONTRACTING SVC INC	Construction	24	21 (87.5%)	3 (12.5%)
B P O ELKS 1429 KETCHIKAN	Services	36	34 (94.4%)	2 (5.6%)
B&B DELI	Retail Trade	65	52 (80.0%)	13 (20.0%)
B&C SUPPLY STORES/AK AUTO INC	Retail Trade	239	228 (95.4%)	11 (4.6%)
B&M INC	Retail Trade	158	122 (77.2%)	36 (22.8%)
BAGOYS GALLERY OF FLOWERS	Retail Trade	34	28 (82.4%)	6 (17.6%)
BAKE SHOP THE	Retail Trade	28	25 (89.3%)	3 (10.7%)
BAKER AVIATION INC	Trans., Comm., Util.	56	46 (82.1%)	10 (17.9%)
BAKER HUGHES PRODUCTION TOOLS	Wholesale Trade	45	27 (60.0%)	18 (40.0%)
BAKERY RESTAURANT	Retail Trade	54	46 (85.2%)	8 (14.8%)
BANKSTON & MCCOLLUM PC	Services	27	24 (88.9%)	3 (11.1%)
BARANOF FISHERIES	Manufacturing	45	2 (4.4%)	43 (95.6%)
BARONA MAINTENANCE	Services	64	32 (50.0%)	32 (50.0%)
BARRATT INNS INC	Services	220	196 (89.1%)	24 (10.9%)
BARROW CITY OF	Public Administration	77	74 (96.1%)	3 (3.9%)
BARROW UTILITIES & ELEC COOP	Trans., Comm., Util.	69	64 (92.8%)	5 (7.2%)
BARTLETT MEMORIAL HOSPITAL	Services	297	279 (93.9%)	18 (6.1%)
BASIL TRATAROS J/V	Services	158	140 (88.6%)	18 (11.4%)
BASKINS ROBBINS OF AK	Retail Trade	288	261 (90.6%)	27 (9.4%)
BAUGH CONSTRUCTION & ENGR CO	Construction	50	47 (94.0%)	3 (6.0%)
BAYLY MARTIN & FAY OF AK INC	Finance, Ins. and R.E.	52	51 (98.1%)	1 (1.9%)
BEACHCOMBER INN	Services	31	24 (77.4%)	7 (22.6%)
BEAVER SPORTS	Retail Trade	44	43 (97.7%)	1 (2.3%)
BECHTEL CIVIL & MINERALS INC	Services	34	27 (79.4%)	7 (20.6%)
BECHTEL PETROLEUM INC	Services	245	31 (12.7%)	214 (87.3%)
BEEF & SEA RESTAURANT	Retail Trade	108	95 (88.0%)	13 (12.0%)
BEKINS MOVING & STORAGE CO INC	Trans., Comm., Util.	39	34 (87.2%)	5 (12.8%)
BELARDE BROS CONCRETE CO	Construction	34	30 (88.2%)	4 (11.8%)
BELARDI/DAWSON JV	Construction	36	26 (72.2%)	10 (27.8%)
BEN A THOMAS INC AK DIVISION	Manufacturing	47	26 (55.3%)	21 (44.7%)
BEN BOEKE ICE ARENA	Services	73	63 (86.3%)	10 (13.7%)
BEN LOMOND INC	Construction	61	55 (90.2%)	6 (9.8%)
BENDIX FIELD ENGR CORP	Trans., Comm., Util.	106	3 (12.3%)	93 (87.7%)
BENJAMINS STORE INC	Retail Trade	46	38 (82.6%)	8 (17.4%)
BERING AIR INCORPORATED	Trans., Comm., Util.	89	81 (91.0%)	8 (9.0%)
BERING SEA FISHERIES INC	Manufacturing	99	44 (44.4%)	55 (55.6%)
BERING SEA REINDEER PRODUCTS	Manufacturing	66	65 (98.5%)	1 (1.5%)
BERING SEA WOMENS GROUP	Services	33	35 (92.1%)	3 (7.9%)
BERING STRAIT SCHOOL DIST	Services	756	737 (97.5%)	19 (2.5%)
BERING STRAITS REG HOUS AUTH	Public Administration	113	107 (94.7%)	6 (5.3%)
BERYLS	Retail Trade	43	38 (88.4%)	5 (11.6%)
BEST WESTERN BIDARKA INN	Services	86	66 (76.7%)	20 (23.3%)
BETA CONSTRUCTION INC	Construction	49	42 (85.7%)	7 (14.3%)
BETHEL BROADCASTING INC	Trans., Comm., Util.	52	44 (84.6%)	8 (15.4%)
BETHEL CITY OF	Public Administration	249	230 (92.4%)	19 (7.6%)
BETHEL COMMUNITY SVC INC	Services	187	168 (89.8%)	19 (10.2%)

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BETTY ELIASON CHILD CARE CENTE	Services	53	49 (92.5%)	4 (7.5%)
BICYCLE SHOP INC THE	Retail Trade	39	35 (89.7%)	4 (10.3%)
BIDARKI RECREATION CENTER	Services	38	29 (76.3%)	9 (23.7%)
BIG BOY FACILITIES INC	Services	419	337 (80.4%)	82 (19.6%)
BIG CREEK FISH INC	Manufacturing	96	29 (30.2%)	67 (69.8%)
BIG DEAL INC	Services	27	26 (96.3%)	1 (3.7%)
BIG LAKE FOODMART	Retail Trade	50	43 (86.0%)	7 (14.0%)
BIG M CORPORATION	Construction	33	29 (87.9%)	4 (12.1%)
BIG THREE LINCOLN ALASKA INC	Wholesale Trade	47	47 (100.0%)	0 (0.0%)
BINGO DEPOT/FRONTIER SNACK BAR	Services	38	34 (89.5%)	4 (10.5%)
BIRCH HORTON BITTNER & MONROE	Services	100	91 (91.0%)	9 (9.0%)
BJ TITAN SERVICES CO	Mining	64	21 (32.8%)	43 (67.2%)
BLACKWELL LOG	Manufacturing	103	57 (55.3%)	46 (44.7%)
BLAZE CONSTRUCTION INC	Construction	126	101 (80.2%)	25 (19.8%)
BOATEL ALASKA INC	Retail Trade	126	110 (87.3%)	16 (12.7%)
BOBS DISTRIBUTING CO INC	Wholesale Trade	55	51 (92.7%)	4 (7.3%)
BOBS SERVICES INC	Services	34	33 (97.1%)	1 (2.9%)
BOGLE & GATES	Services	34	34 (100.0%)	0 (0.0%)
BONANZA COUNTRY STORE	Retail Trade	84	77 (91.7%)	7 (8.3%)
BOOK CACHE	Retail Trade	216	207 (95.8%)	9 (4.2%)
BOWERS OFFICE PRODUCTS INC	Wholesale Trade	63	52 (82.5%)	11 (17.5%)
BOYER TOWING INC	Trans., Comm., Util.	149	74 (49.7%)	75 (50.3%)
BOYLES BROS DRILLING CO	Mining	42	8 (19.0%)	34 (81.0%)
BOYS & GIRLS CLUB OF AK INC	Services	104	61 (58.7%)	43 (41.3%)
BP EXPLORATION (ALASKA) INC	Mining	1,699	1,453 (85.5%)	246 (14.5%)
BPS GUARD SERVICES INC	Services	87	75 (86.2%)	12 (13.8%)
BRADBURY BLISS & RIORDAN	Services	60	57 (95.0%)	3 (5.0%)
BRADLEY COMMUNICATIONS INC	Services	50	48 (96.0%)	2 (4.0%)
BRADLEY CONSTRUCTION CO INC	Construction	93	59 (63.4%)	34 (36.6%)
BREAKWATER INN INC	Services	131	102 (77.9%)	29 (22.1%)
BRECHAN ENTERPRISES INC	Construction	131	120 (91.6%)	11 (8.4%)
BREEDEN CONSTRUCTION & MNTCE	Construction	47	41 (87.2%)	6 (12.8%)
BRICE INC	Construction	74	58 (78.4%)	16 (21.6%)
BRIDGESTONE/FIRESTONE INC	Wholesale Trade	37	31 (83.8%)	6 (16.2%)
BRILEYS VIDEO CINEMA	Services	59	54 (91.5%)	5 (8.5%)
BRISTOL BAY AREA HEALTH CORP	Services	298	268 (89.9%)	30 (10.1%)
BRISTOL BAY BOROUGH	Public Administration	75	67 (89.3%)	8 (10.7%)
BRISTOL BAY BOROUGH SCHOOL	Services	107	101 (94.4%)	6 (5.6%)
BRISTOL BAY CONTRACTORS INC	Trans., Comm., Util.	37	24 (64.9%)	13 (35.1%)
BRISTOL BAY HOUSING AUTHORITY	Finance, Ins. and R.E.	117	106 (90.6%)	11 (9.4%)
BRISTOL BAY LODGE INC	Services	25	6 (24.0%)	19 (76.0%)
BRISTOL BAY NATIVE ASSOC	Services	166	157 (94.6%)	9 (5.4%)
BRISTOL INN	Services	149	112 (75.2%)	37 (24.8%)
BRISTOL MONARCH CORP	Manufacturing	51	2 (3.9%)	49 (96.1%)
BROADMOR MAINTENCE	Services	122	101 (82.8%)	21 (17.2%)
BROMAR INC/STANLEY THOMSON CO	Wholesale Trade	25	24 (96.0%)	1 (4.0%)
BROOKS #570	Retail Trade	75	66 (88.0%)	9 (12.0%)
BROWN & ROOT USA INC	Construction	323	221 (68.4%)	102 (31.6%)
BROWN & SONS AUTO PARTS INC	Retail Trade	55	48 (87.3%)	7 (12.7%)

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BROWN CONSTRUCTION CO INC	Construction	88	75 (85.2%)	13 (14.8%)
BROWN DAVID L	Trans., Comm., Util.	38	35 (92.1%)	3 (7.9%)
BROWN JUG INC	Retail Trade	184	165 (89.7%)	19 (10.3%)
BROWNS ELECTRICAL SUPPLY CO IN	Wholesale Trade	52	48 (92.3%)	4 (7.7%)
BUCKEYE TRANSIT	Trans., Comm., Util.	41	41 (100.0%)	0 (0.0%)
BUCKLAND CITY COUNCIL	Public Administration	66	61 (92.4%)	5 (7.6%)
BUDGET RENT A CAR OF AK	Services	141	119 (84.4%)	22 (15.6%)
BULLWINKLES PIZZA PARLOR INC	Retail Trade	92	83 (90.2%)	9 (9.8%)
BURGER KING	Retail Trade	1,500	1,270 (84.7%)	230 (15.3%)
BURKS CLNNG & SNOW REMOVAL INC	Services	135	105 (77.8%)	30 (22.2%)
BURR PEASE & KURTZ INC	Services	43	39 (90.7%)	4 (9.3%)
BUTLER AVIATION-ANCHORAGE INC	Wholesale Trade	127	124 (97.6%)	3 (2.4%)
C E CORP	Retail Trade	71	59 (83.1%)	12 (16.9%)
C G ELECTRONICS INC	Retail Trade	41	39 (95.1%)	2 (4.9%)
C J M CONSTRUCTION INC	Construction	40	38 (95.0%)	2 (5.0%)
C R ENTERPRISES	Retail Trade	31	26 (83.9%)	5 (16.1%)
C R LEWIS COMPANY INC	Construction	103	97 (94.2%)	6 (5.8%)
CADWALLADER TRUCKING INC	Retail Trade	59	51 (86.4%)	8 (13.6%)
CAFE DEL MUNDO	Retail Trade	44	37 (84.1%)	7 (15.9%)
CAFE EUROPA&EUROPA DOULANGERIE	Manufacturing	152	128 (84.2%)	24 (15.8%)
CAL WORTHINGTON FORD INC	Retail Trade	309	279 (90.3%)	30 (9.7%)
CALEB BRETT USA INC	Trans., Comm., Util.	29	27 (93.1%)	2 (6.9%)
CALISTA CORPORATION	Finance, Ins. and R.E.	36	32 (88.9%)	4 (11.1%)
CALL EARL CHEVRON	Retail Trade	47	43 (91.5%)	4 (8.5%)
CAMAI CHILDCARE INC	Services	57	49 (86.0%)	8 (14.0%)
CANCO INC	Mining	133	118 (88.7%)	15 (11.3%)
CAMP DENALI	Services	41	23 (56.1%)	18 (43.9%)
CAMP FIRE AK COUNCIL	Services	284	255 (89.8%)	29 (10.2%)
CAMPBELL TOWING CO INC	Trans., Comm., Util.	67	40 (59.7%)	27 (40.3%)
CANADIAN FRACMASTER LTD	Mining	34	28 (82.4%)	6 (17.6%)
CAPE FOX TOURS INC	Retail Trade	51	44 (86.3%)	7 (13.7%)
CAPE SMYTHE AIR SERVICE INC	Trans., Comm., Util.	139	117 (84.2%)	22 (15.8%)
CAPITAL OFFICE SUPPLY	Wholesale Trade	67	63 (94.0%)	4 (6.0%)
CAPITAL SEAFOODS INC	Manufacturing	197	147 (74.6%)	50 (25.4%)
CAPITOL COMM BROADCASTING INC	Trans., Comm., Util.	60	59 (98.3%)	1 (1.7%)
CAPTAIN COOK HOTEL THE	Services	638	596 (93.4%)	42 (6.6%)
CAREERS VOCATIONAL TRNG SCHOOL	Services	42	40 (95.2%)	2 (4.8%)
CARIBOU CAFE	Retail Trade	39	31 (79.5%)	8 (20.5%)
CARLILE ENTERPRISES INC	Trans., Comm., Util.	204	180 (88.2%)	24 (11.8%)
CARLS INC	Retail Trade	56	51 (91.1%)	5 (8.9%)
CAROUSEL CHILD CARE CENTER	Services	93	85 (91.4%)	8 (8.6%)
CARR GOTTSSTEIN INC	Retail Trade	3,961	3,629 (91.6%)	332 (8.4%)
CASTLE WAREHOUSE	Retail Trade	84	78 (92.9%)	6 (7.1%)
CASTROLYN CONSTR INC	Construction	40	37 (92.5%)	3 (7.5%)
CATCH 22 SHOPPERS SPREE	Services	100	91 (91.0%)	9 (9.0%)
CATERING CONTRACTORS INTL OF A	Services	64	50 (78.1%)	14 (21.9%)
CATHOLIC BISHOP OF NRN ALASKA	Services	136	123 (90.4%)	13 (9.6%)
CATHOLIC COMMUNITY SVC INC	Services	74	58 (78.4%)	16 (21.6%)
CATHOLIC SOCIAL SERVICES INC	Services	113	111 (98.2%)	2 (1.8%)

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Source: Alaska Department of Labor
Date: 24 November 89

Employee Residency Status
For Employers With 20 or More Workers
In Alaska - 1988

Employer	Industry	Total Employees	Resident Employees	Nonresident Employees
CB TRUCKING INC	Trans., Comm., Util.	41	38 (92.7%)	3 (7.3%)
CEM LEASING INC	Retail Trade	44	41 (93.2%)	3 (6.8%)
CENTENNIAL DEVELOPMENT CO	Construction	38	17 (44.7%)	21 (55.3%)
CENTER BOWL	Services	42	39 (92.9%)	3 (7.1%)
CENTRAL COUN TLINGIT & HAIDA	Finance, Ins. and R.E.	274	263 (96.0%)	11 (4.0%)
CENTRAL ENVIRONMENTAL INC	Construction	113	100 (88.5%)	13 (11.5%)
CENTRAL PENINSULA GENERAL HOSP	Services	247	236 (95.5%)	11 (4.5%)
CENTRAL PLUMBING & HEATING INC	Construction	52	47 (90.4%)	5 (9.6%)
CH2M HILL INC	Services	35	33 (94.3%)	2 (5.7%)
CHANNEL FLYING INC	Trans., Comm., Util.	32	30 (93.8%)	2 (6.3%)
CHANNEL SANITATION CORP	Trans., Comm., Util.	50	49 (98.0%)	1 (2.0%)
CHANNEL TWO BROADCASTING CO	Trans., Comm., Util.	142	129 (90.8%)	13 (9.2%)
CHAPMAN COLLEGE	Services	50	43 (86.0%)	7 (14.0%)
CHARTER COLLEGE/PRUDHOE BAY JO	Services	89	80 (89.9%)	9 (10.1%)
CHARTER NORTH HOSPITAL INC	Services	284	260 (91.5%)	24 (8.5%)
CHATHAM LOGGING & TIMBER INC	Manufacturing	84	43 (51.2%)	41 (48.8%)
CHATHAM SCHOOL DISTRICT	Services	180	170 (94.4%)	10 (5.6%)
CHATHAM STRAIT SEAFOODS CO	Manufacturing	399	199 (49.9%)	200 (50.1%)
CHEFORNAK CITY OF	Public Administration	40	38 (95.0%)	2 (5.0%)
CHEM & GEOL LABS OF AK INC	Services	38	35 (92.1%)	3 (7.9%)
CHENA HOT SPRINGS PARLOUR INC	Services	82	60 (73.2%)	22 (26.8%)
CHERRIER & KING & INLET TOWERS	Finance, Ins. and R.E.	58	48 (82.8%)	10 (17.2%)
CHEVAK CITY OF	Public Administration	57	53 (93.0%)	4 (7.0%)
CHEVRON USA INC	Wholesale Trade	48	46 (95.8%)	2 (4.2%)
CHIGNIK PRIDE FISHERIES	Manufacturing	119	4 (3.4%)	115 (96.6%)
CHILD...AFT CENTER	Services	48	42 (87.5%)	6 (12.5%)
CHILKAT BAKERY & RESTAURANT	Retail Trade	36	33 (91.7%)	3 (8.3%)
CHILKAT GUIDES / THE ART SHOP	Services	28	8 (28.6%)	20 (71.4%)
CHILKOOT LUMBER CO INC	Manufacturing	216	182 (84.3%)	34 (15.7%)
CHOGGIUNG LTD	Finance, Ins. and R.E.	108	88 (81.5%)	20 (18.5%)
CHUATHBALUK CITY OF	Public Administration	44	41 (93.2%)	3 (6.8%)
CHUCK E CHEESE	Retail Trade	87	73 (83.9%)	14 (16.1%)
CHUGACH ALASKA CORP	Finance, Ins. and R.E.	27	20 (74.1%)	7 (25.9%)
CHUGACH ELECTRIC ASSN INC	Trans., Comm., Util.	451	433 (96.0%)	18 (4.0%)
CHUGACH FISHERIES INC	Manufacturing	675	251 (37.2%)	424 (62.8%)
CHUGACH SCHOOL DISTRICT	Services	82	73 (89.0%)	9 (11.0%)
CHUGIAK CHILDRENS SVC INC	Services	38	36 (94.7%)	2 (5.3%)
CHUGIAK SENIOR CITIZENS INC	Services	43	41 (95.3%)	2 (4.7%)
CHUMLEYS URETHANE INC	Construction	74	57 (77.0%)	17 (23.0%)
CIMARRON HOLDINGS INC	Services	83	54 (65.1%)	29 (34.9%)
CINAMERICA THEATRES LP	Services	180	169 (93.9%)	11 (6.1%)
CITIGOLD ALASKA INC	Mining	44	39 (88.6%)	5 (11.4%)
CITY ELECTRIC INC	Construction	127	121 (95.3%)	6 (4.7%)
CITY MARKET	Retail Trade	26	26 (100.0%)	0 (0.0%)
CITY MARKET INC	Retail Trade	49	44 (89.8%)	5 (10.2%)
CITY MORTGAGE CORP	Finance, Ins. and R.E.	44	44 (100.0%)	0 (0.0%)
CJS CAFE	Retail Trade	40	37 (92.5%)	3 (7.5%)
CLARION LAKEFRONT HOTEL	Services	340	313 (92.1%)	27 (7.9%)
CLARKS FISH COMPANY	Wholesale Trade	37	14 (37.8%)	23 (62.2%)

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Employee Residency Status
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CLEAN CONNECTION THE	Services	67	54 (80.6%)	13 (19.4%)
CLINKERDAGGER BICKERSTAFF	Retail Trade	197	172 (87.3%)	25 (12.7%)
CLINKERDAGGERS BICKERSTAFF PET	Retail Trade	149	123 (82.6%)	26 (17.4%)
CLIPPERTON INC	Manufacturing	77	5 (6.5%)	72 (93.5%)
CLUB CHINATOWN INC	Retail Trade	89	64 (71.9%)	25 (28.1%)
CLUB EVERGREEN INC	Services	46	24 (52.2%)	22 (47.8%)
CLUB PARIS	Retail Trade	33	26 (78.8%)	7 (21.2%)
CMH CONSULTANTS	Services	57	54 (94.7%)	3 (5.3%)
CO OP DRUG & PHOTO	Retail Trade	85	80 (94.1%)	5 (5.9%)
COASTAL MACHINERY INC	Wholesale Trade	31	28 (90.3%)	3 (9.7%)
COCHRAN ELECTRIC CO INC	Construction	21	20 (95.2%)	1 (4.8%)
COFFMAN ENGINEERS INC	Services	26	26 (92.9%)	2 (7.1%)
COJON CORPORATION	Services	93	35 (37.6%)	58 (62.4%)
COLD WEATHER CONTRACTORS INC	Mining	278	222 (79.9%)	56 (20.1%)
COLDFOOT SERVICES	Retail Trade	46	39 (84.8%)	7 (15.2%)
COLLECT AK NETWORK INC	Services	30	29 (96.7%)	1 (3.3%)
COLLEGE UTILITIES CORPORATION	Trans., Comm., Util.	29	24 (82.8%)	5 (17.2%)
COLLIHS CONSTR INC	Construction	58	56 (96.6%)	2 (3.4%)
COLONIAL CHILDRENS CTR I & II	Services	40	36 (90.0%)	4 (10.0%)
COLUMBIA ENGINEERING CORP	Construction	108	60 (55.6%)	48 (44.4%)
COMINCO AMERICAN INC	Mining	77	70 (90.9%)	7 (9.1%)
COMMERCIAL CONTRACTORS	Construction	56	53 (94.6%)	3 (5.4%)
COMMUN ENTS DEV CORP OF AK	Finance, Ins. and R.E.	35	35 (100.0%)	0 (0.0%)
COMMUNICATION EQUIP & SRVC INC	Services	26	26 (100.0%)	0 (0.0%)
COMPASS AHTNA	Retail Trade	107	102 (95.3%)	5 (4.7%)
COMPUTER CO THE	Services	51	47 (92.2%)	4 (7.8%)
COMPUTER GROUP LTD THE	Services	46	43 (93.5%)	3 (6.5%)
COMPUTER SCIENCES CORP	Finance, Ins. and R.E.	58	57 (98.3%)	1 (1.7%)
COMPUTERLAND OF ANCH	Retail Trade	40	38 (95.0%)	2 (5.0%)
COMRIM SYSTEMS INC	Services	54	41 (75.9%)	13 (24.1%)
CONAM CONSTRUCTION CO	Construction	402	252 (62.7%)	150 (37.3%)
CONSERVATIVE DRILLING CO INC	Mining	50	43 (86.0%)	7 (14.0%)
CONSOL FREIGHTWAYS CORP	Trans., Comm., Util.	32	30 (93.8%)	2 (6.3%)
CONSOLIDATED ENTERPRISES INC	Construction	43	38 (88.4%)	5 (11.6%)
CONSTR MACHINERY INC	Wholesale Trade	57	52 (91.2%)	5 (8.8%)
CONSTRUCTION & RIGGING INC	Construction	103	92 (89.3%)	11 (10.7%)
CONTINENTAL BAKING CO	Manufacturing	149	142 (95.3%)	7 (4.7%)
CONTINENTAL MOTOR CO INC	Retail Trade	149	124 (83.2%)	25 (16.8%)
CONTINENTAL OIL COMPANY	Mining	57	53 (93.0%)	4 (7.0%)
CONTINENTAL VAN LINES INC	Trans., Comm., Util.	117	105 (89.7%)	12 (10.3%)
COOGAN CONSTRUCTION CO INC	Construction	81	65 (80.2%)	16 (19.8%)
COOK INLET ACUACULTURE ASSN	Ag., For., and Fishing	36	28 (77.8%)	8 (22.2%)
COOK INLET HOUSING AUTHORITY	Finance, Ins. and R.E.	59	55 (93.2%)	4 (6.8%)
COOK INLET HOUSING DEV CORP	Services	143	138 (96.5%)	5 (3.5%)
COOK INLET PROCESSING INC	Manufacturing	841	634 (75.4%)	207 (24.6%)
COOK INLET REGION INC	Finance, Ins. and R.E.	100	97 (97.0%)	3 (3.0%)
COOK INLET SEA FOOD SVCS	Wholesale Trade	99	76 (76.8%)	23 (23.2%)
COOK INLET TRIBAL COUNCIL INC	Services	226	215 (95.1%)	11 (4.9%)
COOKE CABLE VISION INC	Trans., Comm., Util.	106	99 (93.4%)	7 (6.6%)

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Employee Residency Status
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COOKHOUSE THE	Retail Trade	23	21 (91.3%)	2 (8.7%)
COOPERS & LYBRAND	Services	42	42 (100.0%)	0 (0.0%)
COPPER RIVER FISHERIES COOP	Wholesale Trade	88	46 (52.3%)	42 (47.7%)
COPPER RIVER NATIVE ASSOC INC	Services	109	108 (99.1%)	1 (.9%)
COPPER RIVER SCHOOL DISTRICT	Services	170	166 (97.6%)	4 (2.4%)
COPPER VALLEY CONSTRUCTION CO	Construction	53	47 (88.7%)	6 (11.3%)
COPPER VALLEY ELECTRIC ASSOCIA	Trans., Comm., Util.	42	42 (100.0%)	0 (0.0%)
COPPER VALLEY TELE CO-OP INC	Trans., Comm., Util.	30	30 (100.0%)	0 (0.0%)
CORDOVA CITY OF	Public Administration	158	151 (95.6%)	7 (4.4%)
CORDOVA ELEC COOP INC	Trans., Comm., Util.	55	47 (85.5%)	8 (14.5%)
CORDOVA SCHOOL DISTRICT	Services	133	130 (97.7%)	3 (2.3%)
CORNERSTONE CORP	Retail Trade	110	100 (90.9%)	10 (9.1%)
CORROON & BLACK DAWSON & CO	Finance, Ins. and R.E.	80	78 (97.5%)	2 (2.5%)
COSTCO WHOLESALE CORP	Retail Trade	364	339 (93.1%)	25 (6.9%)
COUNTRY KITCHEN	Retail Trade	91	58 (63.7%)	33 (36.3%)
COUNTRY LANE INN/GRANDMAS INC	Services	166	103 (62.0%)	63 (38.0%)
COURAGEOUS SEAFOODS	Manufacturing	59	0 (0.0%)	59 (100.0%)
COVENANT HOUSE AK	Services	41	39 (95.1%)	2 (4.9%)
CRAIG CITY OF	Public Administration	78	69 (88.5%)	9 (11.5%)
CRAIG CITY SCHOOL DISTRICT	Services	77	65 (84.4%)	12 (15.6%)
CRAIG TAYLOR EQUIP CO	Wholesale Trade	64	59 (92.2%)	5 (7.8%)
CRAIK LOGGING CO	Manufacturing	51	26 (51.0%)	25 (49.0%)
CRAWFORD & CO	Finance, Ins. and R.E.	42	41 (97.6%)	1 (2.4%)
CRAYCROFT CHRYS-PLY-DODG INC	Retail Trade	31	28 (90.3%)	3 (9.7%)
CREDIT BUREAU OF ALASKA INC	Services	46	38 (82.6%)	8 (17.4%)
CRIPPLE CREEK RESORT	Services	39	34 (87.2%)	5 (12.8%)
CRISIS INC	Services	31	28 (90.3%)	3 (9.7%)
CROWLEY ALL TERRAIN CORPORATIO	Trans., Comm., Util.	29	20 (69.0%)	9 (31.0%)
CROWLEY MARITIME CORP	Trans., Comm., Util.	56	48 (85.7%)	8 (14.3%)
CRUSADER FISHERIES INC	Manufacturing	50	10 (20.0%)	40 (80.0%)
CTI INC	Mining	64	38 (59.4%)	26 (40.6%)
CURTIS & CAMPBELL INC	Retail Trade	29	28 (96.6%)	1 (3.4%)
CX QUALEX	Services	36	33 (91.7%)	3 (8.3%)
D OF ALASKA INC	Retail Trade	528	455 (86.2%)	73 (13.8%)
D&A SHOPRITE	Retail Trade	47	44 (93.6%)	3 (6.4%)
D&A SUPERMARKET INC	Retail Trade	47	43 (91.5%)	4 (8.5%)
DAHMAN SEAFOODS INC	Wholesale Trade	72	51 (70.8%)	21 (29.2%)
DALCOR INC	Construction	32	32 (100.0%)	0 (0.0%)
DAVID GREEN & SONS INC	Retail Trade	27	26 (96.3%)	1 (3.7%)
DAVIS CONSTRUCTORS & ENGINEERS	Construction	40	37 (92.5%)	3 (7.5%)
DAVIS WRIGHT & JONES	Services	30	28 (93.3%)	2 (6.7%)
DAWSON CONSTRUCTION CO INC	Construction	125	114 (91.2%)	11 (8.8%)
DEAN WITTER REYNOLDS INC	Finance, Ins. and R.E.	66	64 (97.0%)	2 (3.0%)
DEBENHAM ELECTRIC SUPPLY CO	Wholesale Trade	88	83 (94.3%)	5 (5.7%)
DEEP SEA FISHERIES INC	Manufacturing	166	4 (2.4%)	162 (97.6%)
DEERING CITY COUNCIL	Public Administration	38	37 (97.4%)	1 (2.6%)
DELANEY WILES HAYES REITMAN	Services	44	41 (93.2%)	3 (6.8%)
DELTA AIR LINES INC	Trans., Comm., Util.	325	309 (95.1%)	16 (4.9%)
DELTA CONSTR & ENGRNRNG INC	Construction	95	88 (92.6%)	7 (7.4%)

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DELTA JUNCTION CITY OF	Public Administration	36	33 (91.7%)	3 (8.3%)
DELTA/GREELY SCHOOL DISTRICT	Services	166	156 (94.0%)	10 (6.0%)
DENALI DRILLING INC	Construction	35	33 (94.3%)	2 (5.7%)
DENALI FEDERAL CREDIT UNION	Finance, Ins. and R.E.	58	56 (96.6%)	2 (3.4%)
DENALI FOODS INC	Retail Trade	689	591 (85.8%)	98 (14.2%)
DENALI MEDICAL SVCS PC	Services	136	129 (94.9%)	7 (5.1%)
DENALI STATE BANK	Finance, Ins. and R.E.	24	23 (95.8%)	1 (4.2%)
DENALI TRANSPORTATION CORP	Trans., Comm., Util.	117	107 (91.5%)	10 (8.5%)
DESIGN ALASKA INC	Services	79	26 (89.7%)	3 (10.3%)
DETEC SECURITY	Services	60	33 (55.0%)	27 (45.0%)
DEW MANAGEMENT SVC INC	Services	161	6 (3.7%)	155 (96.3%)
DIHL AIRWAYS INC	Trans., Comm., Util.	86	84 (97.7%)	2 (2.3%)
DIAGNOSTIC IMAGING OF AK	Services	23	23 (100.0%)	0 (0.0%)
DIAMOND M FALCON COMPANY	Mining	115	1 (.9%)	114 (99.1%)
DIAMOND SEAFOOD CO LTD	Services	34	0 (0.0%)	34 (100.0%)
DIGGERS INC	Retail Trade	104	86 (82.7%)	18 (17.3%)
DIGITAL EQUIPMENT CORP	Wholesale Trade	23	23 (100.0%)	0 (0.0%)
DILLINGHAM CITY OF	Public Administration	82	78 (95.1%)	4 (4.9%)
DILLINGHAM CITY SCHOOL DIST	Services	160	151 (94.4%)	9 (5.6%)
DIMATTIAS PIZZA & PASTA	Retail Trade	45	40 (88.9%)	5 (11.1%)
DIMOND CENTER BAKERY	Retail Trade	60	46 (76.7%)	14 (23.3%)
DIVERSIFIED CNTR SVCS INC	Trans., Comm., Util.	89	45 (50.6%)	44 (49.4%)
DOCK SIDE RESTAURANT	Retail Trade	44	37 (84.1%)	7 (15.9%)
DOMINOS PIZZA INC	Retail Trade	351	277 (78.9%)	74 (21.1%)
DOMINOS PIZZA	Retail Trade	146	101 (69.2%)	45 (30.8%)
DOMINOS PIZZA	Retail Trade	77	67 (87.0%)	10 (13.0%)
DON ABEL BUILDING SUPPLY INC	Retail Trade	26	23 (88.5%)	3 (11.5%)
DON CHEMICAL CO INC	Manufacturing	33	27 (81.8%)	6 (18.2%)
DONNYBROOK BUILDING SUPPLY INC	Retail Trade	29	24 (82.8%)	5 (17.2%)
DOPPELMAYR COMPANY INC	Construction	34	30 (88.2%)	4 (11.8%)
DOUGLAS COLD STORAGE INC	Manufacturing	114	74 (64.9%)	40 (35.1%)
DOUGLAS IS PINK & CHUM INC	Ag., For., and Fishing	69	60 (87.0%)	9 (13.0%)
DOUGLAS MARKET	Retail Trade	33	23 (69.7%)	10 (30.3%)
DOUGLAS TRUCKING INC	Trans., Comm., Util.	53	52 (98.1%)	1 (1.9%)
DOWELL SCHLUMBERGER INC	Mining	78	17 (21.8%)	61 (78.2%)
DOWL ENGINEERS	Services	79	47 (95.9%)	2 (4.1%)
DOWNTOWN DELI & CAFE	Retail Trade	42	42 (100.0%)	0 (0.0%)
DOYLES EXCAV & CONST CO	Construction	44	38 (86.4%)	6 (12.6%)
DOYON DRILLING INC J/V	Mining	221	189 (85.5%)	32 (14.5%)
DOYON LTD	Finance, Ins. and R.E.	51	49 (96.1%)	2 (3.9%)
DOY OF ANCHORAGE INC	Retail Trade	123	101 (82.1%)	22 (17.9%)
DRAGNET FISHERIES CO INC	Manufacturing	563	372 (66.1%)	191 (33.9%)
DROP IN / EL SOMBRERO	Retail Trade	46	40 (87.0%)	6 (13.0%)
DUNKIN DONUTS (01/88-11/88)	Retail Trade	264	218 (82.6%)	46 (17.4%)
DUNKIN DONUTS (12/88-12/88)	Retail Trade	70	58 (82.9%)	12 (17.1%)
DURETTE CONST CO INC	Construction	28	17 (60.7%)	11 (39.3%)
DUTCH HARBOR SEAFOODS LTD	Manufacturing	268	43 (16.0%)	225 (84.0%)
DUTY FREE SHOPPERS LTD PTRSHP	Retail Trade	325	317 (97.5%)	8 (2.5%)
DYNAIR SERVICE INC	Trans., Comm., Util.	718	655 (91.2%)	63 (8.8%)

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DYNASTY RESTAURANT	Retail Trade	27	24 (88.9%)	3 (11.1%)
E C PHILLIPS & SON INC	Manufacturing	318	178 (56.0%)	140 (44.0%)
ESE CONSTRUCTION INC	Construction	55	54 (98.2%)	1 (1.8%)
E&S DIVERSIFIED SVC INC	Services	147	83 (56.5%)	64 (43.5%)
EAGLE FISHERIES INC	(01/88-01/88) Manufacturing	316	236 (74.7%)	80 (25.3%)
EAGLE FISHERIES L P	(04/88-12/88) Manufacturing	564	371 (65.8%)	193 (34.2%)
EAGLE RIVER BOWL INC	(10/88-12/88) Services	38	32 (84.2%)	6 (15.8%)
EAGLE RIVER BOWL INC	(01/88-09/88) Services	90	79 (87.8%)	11 (12.2%)
EAGLE TIMBER INC	Manufacturing	87	51 (58.6%)	36 (41.4%)
EARLY LEARNING PRESCHOOL	Services	59	47 (79.7%)	12 (20.3%)
EARTH MOVERS OF FBKS INC	Construction	351	322 (91.7%)	29 (8.3%)
EAST FORTY BOWLING LANES	Services	227	201 (88.5%)	26 (11.5%)
EASTMAN KODAK CO	Wholesale Trade	27	27 (100.0%)	0 (0.0%)
EASTWIND INC	Construction	135	132 (97.8%)	3 (2.2%)
EASY TRAVEL SERVICE INC	Trans., Comm., Util.	35	33 (94.3%)	2 (5.7%)
EBS APPAREL GROUP	Retail Trade	136	110 (80.9%)	26 (19.1%)
EBSS WEST INC	Retail Trade	77	66 (85.7%)	11 (14.3%)
EDS KASLOF SEAFOODS INC	Manufacturing	108	58 (53.7%)	50 (46.3%)
EEK CITY COUNCIL	Public Administration	59	58 (98.3%)	1 (1.7%)
EERO VOLKSWAGEN OF ANCH INC	Retail Trade	77	68 (88.3%)	9 (11.7%)
EIELSON FEDERAL CREDIT UNION	Finance, Ins. and R.E.	29	27 (93.1%)	2 (6.9%)
EL TORO II RESTAURANT & MOTEL	Services	56	52 (92.9%)	4 (7.1%)
ELECTRIC DISTRIBUTORS INC	Wholesale Trade	27	27 (100.0%)	0 (0.0%)
ELECTRIC INC	Construction	93	88 (94.6%)	5 (5.4%)
ELECTROLUX CORP % TAX DEPT	Retail Trade	50	46 (92.0%)	4 (8.0%)
ELEVATION 92	(07/88-12/88) Retail Trade	66	61 (92.4%)	5 (7.6%)
ELEVATION 92	(01/88-07/88) Retail Trade	60	53 (88.3%)	7 (11.7%)
ELIM CITY OF	Public Administration	74	71 (95.9%)	3 (4.1%)
EMERSON G M DIESEL	Wholesale Trade	78	65 (83.3%)	13 (16.7%)
EMMONAK CITY OF	Public Administration	50	48 (96.0%)	2 (4.0%)
EMMONAK CORP	Finance, Ins. and R.E.	51	50 (98.0%)	1 (2.0%)
EMMONAK WATER & SEWER PROJECT	Construction	24	23 (95.8%)	1 (4.2%)
EMPLOYMENT & TRNG CT OF AK INC	Services	319	305 (95.6%)	14 (4.4%)
ENSERCH AK CONST	Construction	451	365 (80.9%)	86 (19.1%)
ENSERCH AK SRVCS INC	Construction	112	99 (88.4%)	13 (11.6%)
ENSERCH CONSTRUCTORS J/V	Construction	183	163 (89.1%)	20 (10.9%)
ENSR CORPORATION (DELEWARE)	Trans., Comm., Util.	33	32 (97.0%)	1 (3.0%)
ENSTAR NATURAL GAS CO	Trans., Comm., Util.	251	245 (97.6%)	6 (2.4%)
ENVIRONMENTAL RECYCLING INC	Wholesale Trade	107	88 (82.2%)	19 (17.8%)
ENVIRONMENTAL SCI & ENGIN INC	Services	27	23 (85.2%)	4 (14.8%)
ENVIRONMENTAL ASEPTIC SVC ADMIN	Services	27	22 (81.5%)	5 (18.5%)
EPIC INSTRUMENTS INTL INC	Services	96	89 (92.7%)	7 (7.3%)
EQUIFAX SERVICES INC	Services	46	45 (97.8%)	1 (2.2%)
EQUITABLE LIFE ASSU SOC US	Finance, Ins. and R.E.	24	23 (95.8%)	1 (4.2%)
ERA AVIATION INC	Trans., Comm., Util.	549	446 (81.2%)	103 (18.8%)
ERNST & YOUNG	Services	93	86 (92.5%)	7 (7.5%)
ESTN MAINTENANCE & SVCS INC	Services	23	20 (87.0%)	3 (13.0%)
EUROPEAN MOTORS INC	Retail Trade	60	58 (96.7%)	2 (3.3%)
EVERGREEN LANDSCAPING INC	Ag., For., and Fishing	34	26 (76.5%)	8 (23.5%)

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In Alaska - 1988

Employer	Industry	Total Employees	Resident Employees	Nonresident Employees
EVERTS AIR FUEL INC	Trans., Comm., Util.	45	37 (82.2%)	8 (17.8%)
EXECUTIVE TRAVEL SERVICE	Trans., Comm., Util.	56	53 (94.6%)	3 (5.4%)
EXECUTONE OF ALASKA INC	Construction	32	31 (96.9%)	1 (3.1%)
EXPLORATION SUPPLY & EQUIPMENT	Mining	32	28 (87.5%)	4 (12.5%)
EXXON CORPORATION	Mining	30	27 (90.0%)	3 (10.0%)
F ROBERT BELL & ASSOC	Services	33	33 (100.0%)	0 (0.0%)
F W WOOLWORTH COMPANY	Retail Trade	185	168 (90.8%)	17 (9.2%)
FAITH DAY CARE & LEARNING CTR	Services	45	36 (80.0%)	9 (20.0%)
FAMILY MARKET FOODS	Retail Trade	52	45 (86.5%)	7 (13.5%)
FAMILY MEDICAL CLINIC	Services	50	43 (86.0%)	7 (14.0%)
FAMILY PRACTICE PHYSICIANS INC	Services	35	32 (91.4%)	3 (8.6%)
FAROS SEAFOODS INC	Manufacturing	110	66 (60.0%)	44 (40.0%)
FARWEST FISHERIES INC	Manufacturing	464	183 (39.4%)	281 (60.6%)
FAT FREDDIES/SUCK N SHINE	Retail Trade	50	42 (84.0%)	8 (16.0%)
FAULKNER BANFIELD DOOGAN PC	Services	72	64 (88.9%)	8 (11.1%)
FAVCO INC	Wholesale Trade	39	38 (97.4%)	1 (2.6%)
FBKS ATHLETIC CLUB (01/88-10/88)	Services	34	32 (94.1%)	2 (5.9%)
FBKS ATHLETIC CLUB INC (10/88-12/88)	Services	28	26 (92.9%)	2 (7.1%)
FBKS CITY OF	Public Administration	239	231 (96.7%)	8 (3.3%)
FBKS COMM MENTAL HEALTH CTR	Services	117	113 (96.6%)	4 (3.4%)
FBKS ENTERPRISES PARTNERSHIP	Retail Trade	1,142	993 (87.0%)	149 (13.0%)
FBKS ENTERTAINMENT CTR INC	Services	244	205 (84.0%)	39 (16.0%)
FBKS MACHINE & STEEL	Manufacturing	95	83 (87.4%)	12 (12.6%)
FBKS MUN UTILITIES SYSTEM	Trans., Comm., Util.	327	320 (97.9%)	7 (2.1%)
FBKS NATIVE ASSOC INC	Services	163	161 (98.8%)	2 (1.2%)
FBKS NISSAN/VW/HONDA	Retail Trade	83	72 (86.7%)	11 (13.3%)
FBKS NORTH STAR BOROUGH	Public Administration	549	536 (97.6%)	13 (2.4%)
FBKS NORTH STAR SCHOOL DIST	Services	2,179	2,125 (97.5%)	54 (2.5%)
FBKS PRECASTERS INC	Manufacturing	44	36 (81.8%)	8 (18.2%)
FBKS PUB CO INC DIV OF	Manufacturing	233	219 (94.0%)	14 (6.0%)
FBKS REHABILITATION ASSOC	Services	137	131 (95.6%)	6 (4.4%)
FBKS SAND & GRAVEL INC	Manufacturing	63	60 (95.2%)	3 (4.8%)
FBKS SIZZLER	Retail Trade	112	85 (76.8%)	26 (23.2%)
FDIC	Finance, Ins. and R.E.	208	189 (90.9%)	19 (9.1%)
FEDALASKA FED CR UN	Finance, Ins. and R.E.	148	138 (93.2%)	10 (6.8%)
FEDERAL EXPRESS CORP	Trans., Comm., Util.	102	95 (93.1%)	7 (6.9%)
FELEC SERVICES INC	Services	544	466 (85.7%)	78 (14.3%)
FELTON CONSTRUCTION CO INC	Construction	38	33 (86.8%)	5 (13.2%)
FIDDLEHEAD THE	Retail Trade	92	67 (72.8%)	25 (27.2%)
FISHING CO OF AK THE	Ag., For., and Fishing	387	212 (54.8%)	175 (45.2%)
FLANNIGANS RESTAURANT	Retail Trade	160	127 (79.4%)	33 (20.6%)
FLORCRAFT INC	Retail Trade	44	39 (88.6%)	5 (11.4%)
FLOWLINE AK	Construction	70	62 (88.6%)	8 (11.4%)
FLUOR DANIEL INC	Services	224	164 (73.2%)	60 (26.8%)
FLY BY NIGHT	Retail Trade	56	47 (83.9%)	9 (16.1%)
FLYING TIGER LINE INC THE	Trans., Comm., Util.	150	139 (92.7%)	11 (7.3%)
FOOD CENTER	Retail Trade	44	39 (88.6%)	5 (11.4%)
FOOD CENTER THE	Retail Trade	29	26 (89.7%)	3 (10.3%)
FOOD FACTORY	Retail Trade	168	140 (83.3%)	28 (16.7%)

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Employer	Industry	Total Employees	Resident Employees	Nonresident Employees
FOOD MANAGEMENT CONTROL INC	Retail Trade	83	78 (94.0%)	5 (6.0%)
FOOD SERVICES OF AMERICA INC	Wholesale Trade	52	49 (94.2%)	3 (5.8%)
FOOD SVC DISTRIBUTION CO INC	Wholesale Trade	38	36 (94.7%)	2 (5.3%)
FOODLAND SUPERMARKET INC	Retail Trade	208	182 (87.5%)	26 (12.5%)
FOSCO INC	Construction	49	43 (87.8%)	6 (12.2%)
FOUNTAINHEAD DEVELOPMENT INC	Services	295	270 (91.5%)	25 (8.5%)
FOUR STAR TERMINALS INC	Trans., Comm., Util.	107	95 (88.8%)	12 (11.2%)
FOX FUEL/STEECE LOUNGE	Retail Trade	77	56 (72.7%)	21 (27.3%)
FRED MEYER SHOPPING CENTERS	Retail Trade	1,297	1,182 (91.1%)	115 (8.9%)
FRESH SOURDOUGH EXP BAKERY	Wholesale Trade	82	65 (79.3%)	17 (20.7%)
FRIENDSHIP AIR AK	Trans., Comm., Util.	208	177 (85.1%)	31 (14.9%)
FRONTIER AK STATE CREDIT UNION	Finance, Ins. and R.E.	99	97 (98.0%)	2 (2.0%)
FRONTIER FLYING SERVICE INC	Trans., Comm., Util.	51	48 (94.1%)	3 (5.9%)
FRONTIER SALOON	Retail Trade	52	27 (51.9%)	25 (48.1%)
FRONTIER TRAINING CTR INC	Services	49	45 (91.8%)	4 (8.2%)
FRONTIER TRANSPORTATION CO INC	Trans., Comm., Util.	58	53 (91.4%)	5 (8.6%)
FRONTIERSMAN THE	Manufacturing	59	56 (94.9%)	3 (5.1%)
FT WAINWRIGHT FED CREDIT UNION	Finance, Ins. and R.E.	28	26 (92.9%)	2 (7.1%)
FT YUKON CITY OF	Public Administration	93	88 (94.6%)	5 (5.4%)
G&B WILSON ENTERPRISES (01/88-02/88)	Retail Trade	137	118 (86.1%)	19 (13.9%)
G&B WILSON ENTERPRISES INC (04/88-12/88)	Retail Trade	206	174 (84.5%)	32 (15.5%)
G&G FOODMART	Retail Trade	54	49 (90.7%)	5 (9.3%)
GALENA CITY OF	Public Administration	121	108 (89.3%)	13 (10.7%)
GALENA CITY SCHOOL DISTRICT	Services	87	68 (78.2%)	19 (21.8%)
GAMBELL COMMON COUNCIL	Public Administration	124	119 (96.0%)	5 (4.0%)
GAMBELL NATIVE STORE	Retail Trade	39	38 (97.4%)	1 (2.6%)
GAN A YOO LIMITED	Finance, Ins. and R.E.	48	48 (100.0%)	0 (0.0%)
GARCIAS CANTINA & CAFE	Retail Trade	165	147 (89.1%)	18 (10.9%)
GARCIAS OF SCOTTSDALE	Retail Trade	290	229 (79.0%)	61 (21.0%)
GARCO CONSTRUCTION	Construction	41	38 (92.7%)	3 (7.3%)
GARY KING INC	Retail Trade	171	158 (92.4%)	13 (7.6%)
GASTINEAU HUMAN SERVICES CORP	Services	31	31 (100.0%)	0 (0.0%)
GASTINEAU SAND & GRAVEL INC	Mining	75	67 (89.3%)	8 (10.7%)
GASTON & ASSOCIATES INC	Construction	168	153 (91.1%)	15 (8.9%)
GDM INC	Services	20	19 (95.0%)	1 (5.0%)
GENERAL COMMUNICATION INC	Trans., Comm., Util.	159	152 (95.6%)	7 (4.4%)
GENERAL ELECTRIC CO	Wholesale Trade	40	27 (67.5%)	13 (32.5%)
GENES INC	Retail Trade	65	59 (90.8%)	6 (9.2%)
GEOPHYSICAL INSTITUTE	Services	166	153 (92.2%)	13 (7.8%)
GEORGES FAMILY RESTAURANT	Retail Trade	97	63 (64.9%)	34 (35.1%)
GEORGIA PACIFIC CORPORATION	Wholesale Trade	34	32 (94.1%)	2 (5.9%)
GHEMM COMPANY INC	Construction	38	36 (94.7%)	2 (5.3%)
GIANT DCMS CARPET & DESIGN	Retail Trade	40	30 (75.0%)	10 (25.0%)
GILBERT ROBINSON INC	Retail Trade	171	146 (85.4%)	25 (14.6%)
GILBERT/COMMONWEALTH INC	Services	45	19 (42.2%)	26 (57.8%)
GILDERSLEEVE INC	Manufacturing	379	191 (50.4%)	188 (49.6%)
GILMORE HOTEL	Services	37	33 (89.2%)	4 (10.8%)
GINO MORENA ENTERPRISES	Services	71	63 (88.7%)	8 (11.3%)
GITTINGS CONST INC PAKAK JV	Construction	40	39 (97.5%)	1 (2.5%)

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GITTINS CONSTRUCTION INC	Construction	63	60 (95.2%)	3 (4.8%)
GLACIER BAY LODGE INC	Services	99	16 (16.2%)	83 (83.8%)
GLACIER BAY YACHT TOURS	Nonclassifiable	65	41 (63.1%)	24 (36.9%)
GLACIER BEAR LODGE INC	Services	30	22 (73.3%)	8 (26.7%)
GLACIER VILLAGE SUPERMARKET IN	Retail Trade	314	279 (88.9%)	35 (11.1%)
GLOBAL SERVICES INC	Services	96	88 (91.7%)	8 (8.3%)
GODFATHERS PIZZA INC	Retail Trade	786	632 (80.4%)	154 (19.6%)
GOLD BELT INC	Finance, Ins. and R.E.	48	36 (75.0%)	12 (25.0%)
GOLD CREEK SALMON BAKE	Retail Trade	22	20 (90.9%)	2 (9.1%)
GOLDEN EAGLE MAINTENANCE INC	Services	45	37 (82.2%)	8 (17.8%)
GOLDEN FRONTIER ENTERPRISES	Retail Trade	596	478 (80.2%)	118 (19.8%)
GOLDEN HORN LODGE INC	Services	28	16 (57.1%)	12 (42.9%)
GOLDEN LION HOTEL	Services	110	96 (87.3%)	14 (12.7%)
GOLDEN NORTH FOODS/JUMBOS CAPT	Wholesale Trade	67	47 (70 %)	20 (29.9%)
GOLDEN NORTH HOTEL	Services	32	20 (62.5%)	12 (37.5%)
GOLDEN NORTH VAN LINES INC	Trans., Comm., Util.	91	84 (92.3%)	7 (7.7%)
GOLDEN VALLEY ELEC ASSN INC	Trans., Comm., Util.	221	217 (98.2%)	4 (8%)
GOLDEN WHEEL AMUSEMENT CO	Services	236	189 (80.1%)	47 %
GOLF COMPANY INC THE	Services	34	32 (94.1%)	2 (5.9%)
GOLOVIN CITY OF	Public Administration	60	57 (95.0%)	3 (5.0%)
GOOD TIME CHARLIES/AVTAC/AK	Retail Trade	48	34 (70.8%)	14 (29.2%)
GOODYEAR TIRE & RUBBER CO THE	Wholesale Trade	36	33 (91.7%)	3 (8.3%)
GORSUCH CONSTRUCTION INC	Construction	40	38 (95.0%)	2 (5.0%)
GOURMET VENTURES INC	Retail Trade	298	260 (87.2%)	38 (12.8%)
GRACE DRILLING CO	Mining	150	136 (90.7%)	14 (9.3%)
GRANT & GRANT CONST & GAS & GO	Construction	35	32 (91.4%)	3 (8.6%)
GRAPHIC ART PLUS INC	Retail Trade	64	50 (78.1%)	14 (21.9%)
GRASLE & ASSOC-ELEC CONTRS	Construction	38	36 (94.7%)	2 (5.3%)
GRAYLING CITY OF	Public Administration	48	45 (93.8%)	3 (6.3%)
GREAT ALASKAN BUSH CO THE	Retail Trade	122	101 (82.8%)	21 (17.2%)
GREAT LAND HOTEL THE	Services	61	54 (88.5%)	7 (11.5%)
GREAT LAND SEAFOODS INC	Manufacturing	406	101 (24.9%)	305 (75.1%)
GREAT NW SEA PRODUCTS INC	Manufacturing	26	23 (88.5%)	3 (11.5%)
GREAT NW LANDSCAPING INC	Construction	50	43 (86.0%)	7 (14.0%)
GREATLAND GOLDEN HEALTH CLUB (01/88-06/88)	Services	50	45 (90.0%)	5 (10.0%)
GREATLAND HEALTH CLUB (07/88-12/88)	Services	50	46 (92.0%)	4 (8.0%)
GREEN CONNECTION INC	Services	78	73 (93.6%)	5 (6.4%)
GREEN CONSTRUCTION CO	Construction	629	525 (83.5%)	104 (16.5%)
GREENS CREEK MINING CO	Mining	262	225 (85.9%)	37 (14.1%)
GREYHOUND SUPPORT SVC INC	Services	54	45 (83.3%)	9 (16.7%)
GRIZZLYS GIFTS INC	Retail Trade	53	45 (84.9%)	8 (15.1%)
GROSS ALASKA INC	Services	122	110 (90.2%)	12 (9.8%)
GSL OILFIELD SVCS OF AK INC	Mining	121	68 (56.2%)	53 (43.8%)
GTE AK INC	Trans., Comm., Util.	60	55 (91.7%)	5 (8.3%)
GTE DIRECTORIES SALES CORP	Services	46	39 (84.8%)	7 (15.2%)
GTR FBKS CHAMBER OF COMM INC	Services	41	39 (95.1%)	2 (4.9%)
GUARDIAN SECURITY SYSTEMS INC	Services	249	217 (87.1%)	32 (12.9%)
GUESS & RUDD	Services	76	70 (92.1%)	6 (7.9%)
GWENNIE'S OLD AK RESTAURANT	Retail Trade	103	84 (81.6%)	19 (18.4%)

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GWINS LODGE	Retail Trade	41	32 (78.0%)	9 (22.0%)
H C PRICE CONST CO	Construction	367	322 (87.7%)	45 (12.3%)
H&H CONTRACTORS INCORPORATED	Construction	134	118 (88.1%)	16 (11.9%)
H&R BLCK FBKS/CRIPPLE CRES	Retail Trade	33	35 (92.1%)	3 (7.9%)
H&R BLOCK	Services	75	68 (87.2%)	10 (12.8%)
HACOR INC	Retail Trade	177	157 (88.7%)	20 (11.3%)
HAINES BOROUGH SCHOOL DIST	Services	125	115 (92.0%)	10 (8.0%)
HAINES CITY OF	Public Administration	47	45 (95.7%)	2 (4.3%)
HAINES TERMINAL HIGHWAY CO	Wholesale Trade	52	47 (90.4%)	5 (9.6%)
HALCO ENTERPRISES	Construction	58	54 (93.1%)	4 (6.9%)
HALLIBURTON COMPANY	Mining	135	118 (87.4%)	17 (12.6%)
HALLIBURTON GEOPHYSICAL SVCS I	Mining	91	55 (60.4%)	36 (39.6%)
HALLIBURTON LOGGING SVC INC	Mining	50	46 (92.0%)	4 (8.0%)
HAMES CORPORATION	Retail Trade	247	211 (85.4%)	36 (14.6%)
HAMMER & WIKAN INC	Retail Trade	73	57 (78.1%)	16 (21.9%)
HANSON TRADING CO/KDC	Retail Trade	95	85 (89.5%)	10 (10.5%)
HARBOR ENTERPRISES INC	Retail Trade	59	47 (79.7%)	12 (20.3%)
HARBOR LTS PIZZA	Retail Trade	57	43 (75.4%)	14 (24.6%)
HARDING LAWSON & ASSOC INC	Services	46	42 (91.3%)	4 (8.7%)
HARDRIVES INC	Construction	27	20 (74.1%)	7 (25.9%)
HARLEY S TRUCKING	Construction	34	32 (94.1%)	2 (5.9%)
HARNESS CONTRACTING	Services	90	83 (92.2%)	7 (7.8%)
HARPER LODGE	Services	109	41 (37.6%)	68 (62.4%)
HARRIS CLUB PARTNERSHIP	Retail Trade	44	22 (50.0%)	22 (50.0%)
HARRISON CONSTRUCTION INC	Construction	76	69 (90.8%)	7 (9.2%)
HARTIG RHODES NORMAN MAHONEY &	Services	34	32 (94.1%)	2 (5.9%)
HATHAWAY ENTERPRISES OF AK INC	Retail Trade	222	157 (70.7%)	65 (29.3%)
HAWLEY RESOURCE GROUP INC	Services	47	37 (78.7%)	10 (21.3%)
HAYDEN & HAYES CONSTR INC	Construction	55	43 (78.2%)	12 (21.8%)
HELI LIFT INC	Trans., Comm., Util.	42	38 (90.5%)	4 (9.5%)
HELLEN, PARTNOW & CONDON PC	Services	76	71 (93.4%)	5 (6.6%)
HELLENTHAL & ASSOCIATES INC	Services	117	96 (82.1%)	21 (17.9%)
HENRYS SERVICE INC	Services	55	37 (67.3%)	18 (32.7%)
HERITAGE NORTHWEST	Retail Trade	40	31 (77.5%)	9 (22.5%)
HERMENS AIR INC	Trans., Comm., Util.	173	147 (85.0%)	26 (15.0%)
HERMON BROS CONST CO INC	Construction	105	98 (93.3%)	7 (6.7%)
HICKEL INVESTMENT CO	Finance, Ins. and R.E.	154	144 (93.5%)	10 (6.5%)
HILLCREST DAY CARE CENTER INC	Services	32	29 (90.6%)	3 (9.4%)
HILLTOP SKI AREA	Services	133	125 (94.0%)	8 (6.0%)
HOBEN OFFICE EQUIPMENT INC	Wholesale Trade	30	26 (86.7%)	4 (13.3%)
HOFFMAN CONSTRUCTION CO OF AK	Construction	73	63 (86.3%)	10 (13.7%)
HOFFMAN MANAGEMENT CO	Finance, Ins. and R.E.	112	100 (89.3%)	12 (10.7%)
HOKSUI CORP	Wholesale Trade	25	0 (0.0%)	25 (100.0%)
HOLADAY PARKS INC	Construction	33	32 (97.0%)	1 (3.0%)
HOLY CROSS CITY COUNCIL	Public Administration	64	63 (98.4%)	1 (1.6%)
HOME CENTER INC	Retail Trade	63	57 (90.5%)	6 (9.5%)
HOME HEALTH CARE	Services	105	95 (90.5%)	10 (9.5%)
HOME SAVINGS & LOAN ASSN	Finance, Ins. and R.E.	134	121 (90.3%)	13 (9.7%)
HOMER CITY OF	Public Administration	129	121 (93.8%)	8 (6.2%)

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HOMER ELECTRIC ASSN INC	Trans., Comm., Util.	124	122 (98.4%)	2 (1.6%)
HOMER MEDICAL CLINIC	Services	25	25 (100.0%)	0 (0.0%)
HOMESTATE INS BRKRS OF AK INC	Finance, Ins. and R.E.	49	49 (100.0%)	0 (0.0%)
HONEYWELL INC	Construction	27	25 (92.6%)	2 (7.4%)
HOONAH CITY OF	Public Administration	49	47 (95.9%)	2 (4.1%)
HOONAH COLD STORAGE	Manufacturing	162	139 (85.8%)	23 (14.2%)
HOONAH PUBLIC SCHOOLS	Services	91	85 (93.4%)	6 (6.6%)
HOOPER BAY CITY COUNCIL	Public Administration	147	141 (95.9%)	6 (4.1%)
HOOPER ELECTRIC CO	Construction	52	49 (94.2%)	3 (5.8%)
HOPE COTTAGE INC	Services	363	336 (92.6%)	27 (7.4%)
HORIZON LOG INC	Manufacturing	40	18 (45.0%)	22 (55.0%)
HOST INTERNATIONAL INC	Retail Trade	247	230 (93.1%)	17 (6.9%)
HOT LICKS HOMEMADE ICE CREAM	Retail Trade	49	45 (91.8%)	4 (8.2%)
HOTEL HALSINGLAND INC	Services	64	41 (64.1%)	23 (35.9%)
HOUSE COSMETICS INC	Construction	70	60 (85.7%)	10 (14.3%)
HOUSE OF BERNARD	Retail Trade	52	47 (90.4%)	5 (9.6%)
HOUSTON CONTRACTING CO-AK LT	Construction	317	264 (83.3%)	53 (16.7%)
HOW HOW INC	Retail Trade	72	58 (80.6%)	14 (19.4%)
HOWDIE HOMES INC/HOWDIE INV	Construction	45	41 (91.1%)	4 (8.9%)
HOWSERS SUPERMARKET LTD	Retail Trade	41	35 (85.4%)	6 (14.6%)
HUGHES THORSNESS GANTZ POWELL	Services	156	144 (92.3%)	12 (7.7%)
HUGOS ENTERPRISES	Construction	43	35 (81.4%)	8 (18.6%)
HULL CUTTING CO	Manufacturing	45	27 (60.0%)	18 (40.0%)
HUMANA HOSPITAL ALASKA INC	Services	851	793 (93.2%)	58 (6.8%)
HUMMINGBIRD SERVICES	Services	47	42 (89.4%)	5 (10.6%)
HUMPHREY LINE CONST INC	Construction	52	28 (53.8%)	24 (46.2%)
HUSKY FISHERIES	Wholesale Trade	56	36 (64.3%)	20 (35.7%)
HUSLIA CITY COUNCIL	Public Administration	35	34 (97.1%)	1 (2.9%)
HUTCHINGS CHEVROLET INC	Retail Trade	74	70 (94.6%)	4 (5.4%)
HYDABURG CITY OF	Public Administration	47	42 (89.4%)	5 (10.6%)
HYDABURG CITY SCHOOL DIST	Services	64	58 (90.6%)	6 (9.4%)
HYDABURG FISHERIES	Manufacturing	106	63 (59.4%)	43 (40.6%)
IBM CORPORATION	Wholesale Trade	193	188 (97.4%)	5 (2.6%)
ICE SVCS INC	Services	72	55 (76.4%)	17 (23.6%)
ICICLE SEAFOODS INC	Manufacturing	1,785	740 (41.5%)	1,045 (58.5%)
IDITAROD AREA SCHOOL DISTRICT	Services	382	367 (96.1%)	15 (3.9%)
ILLILGAAT TUPOAAT INC	Services	68	63 (92.6%)	5 (7.4%)
IMAGINARIUM THE	Services	66	52 (78.8%)	14 (21.2%)
INDEPENDENCE PK MED SVCS INC	Services	51	47 (92.2%)	4 (7.8%)
INDIAN EDUCATION PROGRAM SNEP	Services	46	43 (93.5%)	3 (6.5%)
INDUSTRIAL INDEMNITY CO	Finance, Ins. and R.E.	91	89 (97.8%)	2 (2.2%)
INLET FISHERIES INC	Manufacturing	1,042	672 (64.5%)	370 (35.5%)
INN SERVICES INC	Services	185	163 (88.1%)	22 (11.9%)
INSIDE AK TOURS INC	Services	34	29 (85.3%)	5 (14.7%)
INSPECTION SVC/SYSTech CONTROL	Services	42	35 (83.3%)	7 (16.7%)
INSULATION SVC INC	Construction	29	25 (86.2%)	4 (13.8%)
INSURANCE CO OF N AMERICA	Finance, Ins. and R.E.	28	28 (100.0%)	0 (0.0%)
INTERIOR FUELS CO	Wholesale Trade	52	47 (90.4%)	5 (9.6%)
INTERIOR GEN CONT/ARPT RD JV	Construction	37	33 (89.2%)	4 (10.8%)

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