

Qualifying Certificate Beneficiaries Profile

QC No.	Beneficiary	Industry	Effective Date	Corporate Tax Rebate % & Years	Expiration Date	Real Property Tax Abatement % & Years	Expiration Date	Dividend Tax Rebate % & Years	Expiration Date	GRT Abatement % & Years	Expiration Date	Use Tax Exemption % & Years	Expiration Date	Notes
202	TNN Guam, Inc. dba Nikko Hotel Guam	Hotel	12/11/1991	75% - 20 yrs	12/11/2011	100% - 10 yrs	12/11/2001	0	n/a	0	n/a	0	n/a	Expired
	1st amendment		4/23/2004	Based employment quota on a tiered structure										
	2nd amendment		11/15/2005	change of majority owner from TNN Guam, Inc. to Creed Corp.										
	3rd amendment		1/26/2009	change of majority owner from Creed Corp. to Ken Real Estate Lease, Ltd. (KREL)										
211	HRC Guam Co. dba Hark Rock Café	Tourism	9/30/1996	75% - 20 yrs	9/30/2016	100% - 5 yrs	9/30/2001	75% - 5 yrs beginning yr 6	9/30/2011	0	n/a	0	n/a	
						50% - 5 yrs	9/30/2006							
	1st amendment	11/16/1998	5/1/1998	75% - 20 yrs	5/1/2018	100% - 5 yrs	5/1/2003	75% - 5 yrs beginning yr 6	9/30/2008					
						50% - 5 yrs	5/1/2008							
	2nd amendment		12/31/2001	Reduced employment quota from 140 FTE to 85 FTE										
	3rd amendment		4/7/2004	Reduced employment quota from 85 FTE to 60 FTE if annual net sales fall below \$6.5 mil										
	4th amendment		9/27/2007					75% - 5 yrs	5/1/2013					
216	Zurich Ins. Guam, Inc.	Domestic Ins.	1/1/1998	100% - 20 yrs Renewable	1st term 1/1/2018	0	n/a	75% 5 yrs non-resident shareholders	1/1/13 to 1/1/18	100% - 20 yrs Renewable	1st term 1/1/2018	0	n/a	
	Island Home Ins. Co.	1st amendment 11/28/2008	change of majority owner and name change from Zurich Ins. to Island Home Ins.											
217	Pacific Indemnity Ins. Co.	Domestic Ins.	12/2/1997	100% - 20 yrs Renewable	1st term 12/2/2017	0	n/a	75% 5 yrs non-resident shareholders	12/2/97 to 12/2/02	100% - 20 yrs Renewable	1st term 1/1/2017	0	n/a	
	1st amendment	2/7/2001	to reflect change in business location											

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219	Inter-Pacific Resorts Corp. dba Pacific Islands Club	Hotel	See special note in QC 12/2/97	75% - 20 yrs	3/26/2017	100% - 10 yrs	12/2/2007	75% 5 yrs beginning yr 10 non-resident shareholders	12/2/07 to 12/2/12	100% - 1 yr for contractors building hotel	12/2/1998	100% - 1 yr	12/2/1998		
	1st amendment	5/9/2005	change of majority owner from Interpacific Resorts Corp to OREC 60% and OREC to KREL 60%												
	Guam & Guam, Inc.	2nd amendment 11/28/2008	change of majority owner from KREL, a Japan Corp 100% to Guam & Guam Intl., a Cayman Islands Co.. Name change from Inter-Pacific Resorts to Guam & Guam, Inc.												
220	Netcare Life & Health Ins. Co.	Domestic Ins.	10/1/1998	100% - 20 yrs Renewable	1st term 10/1/18	0	n/a	75% 5 yrs beginning yr 16 non-resident shareholders	10/1/14 to 10/1/18	100% - 20 yrs Renewable	1st term 10/1/18	0	n/a		
	1st amendment	10/6/2003	change of business location												
221	First Net Ins. Co., Inc	Domestic Ins.	4/16/1999	100% - 20 yrs Renewable	1st term 4/16/19	0	n/a	75% 5 yrs beginning yr 6 resident shareholders	4/16/05 to 4/16/10	100% - 20 yrs Renewable	1st term 4/16/19	0	n/a		
								100% 20 yrs renewable non-resident shareholders	1st term 4/16/19						
	1st amendment	8/11/00	correct Section 3.05 requiring 10 employees by 1st yr and Section 3.11 requiring submission of audited financials 180 days after fiscal yr end												
222	Pacific Home Ins. Co., Inc.	Domestic Ins.	4/16/1999	100% - 20 yrs Renewable	1st term 4/16/19	0	n/a	75% 5 yrs beginning yr 16 resident shareholders	4/16/14 to 4/16/019	100% - 20 yrs Renewable	1st term 4/16/19	0	n/a		
	Nichido Ins. Co. (Pacific) Ltd.	1st amendment 12/31/2001	change of majority owner from Calvos Ins. Underwriters to Nichido Fire & Marine Ins. Co. Ltd.												

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		2nd amendment 3/10/2006	change of majority owner from Nichido Fire & Marine Ins. Co. Ltd to Tokio Marine & Nichido Fire Ins. Co. Ltd.													
225	Terrace Guam, Ltd.	Captive Ins.	6/18/1999	100% - 20 yrs Renewable	1st term 6/18/19	0	n/a	75% 5 yrs beginning yr 6 resident shareholders	6/18/05 to 6/18/09	100% - 20 yrs Renewable	1st term 6/18/19	0	n/a			
								100% 20 yrs renewable non-resident shareholders	1st term 6/18/19							
226*	Calvo Ent., Inc. dba Two Lovers Leap Project	Tourism	10/10/2000	75% - 20 yrs	10/10/2020	100% - 10 yrs	10/10/2010	75% 5 yrs	10/10/2006	0	n/a	0	n/a	Revoked		
230	Sun Woo Corp. dba Sun Woo Construction	Affordable Housing	10/19/2000	n/a	0	0	10/19/2020	100% - 20 yrs	10/19/2020	100% - 20 yrs	10/19/2020	0	n/a			
	Core Tech	1st amendment	10/14/2002	transfer of ownership								0	n/a			
		2nd amendment	8/25/2003	Request to extend the 90-day timeline to submit a batch of qualified affordable housing projects as defined by the Authority												
232	Pacificare Health Ins. Co. of Micronesia	Domestic Ins.	1/10/2001	100% - 20 yrs Renewable	1st term 1/10/21	0	n/a	75% 5 yrs resident shareholders	1/10/01 to 1/10/06	100% - 20 yrs Renewable	1st term 1/10/21	0	n/a			
								100% 20 yrs renewable non-resident shareholders	1st term 1/10/21							
	Takecare Ins. Co. Inc.	1st amendment	11/1/2005	transfer of ownership												

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239	Guam Surgicenter, LLC	Medical Facility	1/3/2003	75% - 14 yrs	1/3/2017	0	n/a	0	n/a	0	n/a	0	n/a	Revoked	
	1st amendment	12/9/2004	correct annual surveillance fee assessment to reflect statutory rate												
240	ACI Pacific, LLC	Executive Aircraft Services	8/15/2002	75% - 17 yrs	8/15/2019	0	n/a	0	n/a	0	n/a	0	n/a		
242	Asia Pacific Hotels, Ins. (Guam) dba Fiesta Resort	Hotel	11/22/2002	75% - 20 yrs	11/22/2022	100% - 10 yrs	11/22/2012	75% 5 yrs resident shareholders	11/22/12 to 11/22/22	0	n/a	0	n/a		
243	Vincent Ins. Services Corp.	Captive Ins.	12/30/2004	100% - 20 yrs Renewable	1st term 12/30/24	0	n/a	75% 5 yrs resident shareholders	12/30/04 to 12/30/09	100% - 20 yrs Renewable	1st term 12/30/24	0	n/a	Pending Revocation	
								100% 20 yrs renewable non-resident shareholders	1st term 12/30/24						
245	City Hill Company (Guam) Ltd. dba Guam Plaza Hotel *replaces QC#212	Hotel	2/21/2008	75% - 16 yrs	2/21/2024	100% - 5 yrs	2/21/2013					0	n/a		
246	Premier Hotel & Resorts (Guam), Inc. dba Sheraton Laguna Guam	Hotel	11/7/2007	75% - 20 yrs	11/7/2027	100% - 10 yrs	11/7/2017	0	n/a	0	n/a	0	n/a		

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248	Takecare Risk Mgmt Services, Inc.	Captive Insurance	10/8/2007	100% - 20 yrs Renewable	10/08/27 1st term	0	n/a	75% 5 yrs resident shareholders	10/8/2012	100% - 10 yrs Renewable	10/08/17 1st term	0	n/a	
								100% 20 yrs renewable non-resident shareholders	10/08/27 1st term					
249	Marianas Captive Group, Inc.	Captive Insurance	10/21/2009	100% - 20 yrs	10/21/2029	0	n/a	75% 5 yrs resident shareholders	10/21/2014	100% - 20 yrs	10/21/2029	0	n/a	
250	Century Insurance Co. (Guam), Ltd.	Domestic Ins.	7/26/2010	100% - 20 yrs	7/26/2030	0	n/a	75% 5 yrs resident shareholders	7/26/2015	100% - 20 yrs	7/26/1930			
								100% 20 yrs non-resident shareholders	7/26/1930					
251	Grow Guam LLC	Agricultural Facility	4/17/2012	75% - 20 yrs	4/16/2022	0	n/a	0	n/a	0	n/a	0	n/a	
	1st amendment	1/1/2014	Approval of Grow Guam LLC's Qualifying Certificate to be for agricultural related activities at any location or multiple locations on Guam											
252	Guam Healthcare Development, Inc. dba Guam Regional Medical City	Health Care Services	1/9/2015	75% - 20 yrs	1/9/2035	100% - 10 yrs	1/9/2025	75% - 5 yrs	1/9/2020	0	n/a	0	n/a	