

STATE OF ALASKA

DEPARTMENT OF REVENUE

Tax Division

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Re: Alaska Salmon Price Report

February 23, 2006

To Whom It May Concern:

Enclosed you will find the "Alaska Salmon Price Report" for the reporting period September-December 2005. The report is compiled from Alaska Salmon Price Report forms that are completed by those processors required to do so by state statute. Please note that the combined areas E & F and area H are no longer shown on the report. Due to confidentiality requirements these areas would not have been reported; however, they are included in the statewide totals. The following should help the reader understand this report:

STATUTORY REQUIREMENTS

1. The reporting threshold for processors is 1,000,000 pounds of salmon products sold at wholesale in the previous calendar year.
2. "Wholesale price" is the price paid by a nonaffiliated buyer to a processor or its affiliate, without deduction for costs of property sold, materials used, insurance, labor, services, labeling, transportation, storage, interest, losses, or any other expense.
3. "Quantity" is the quantity purchased by a nonaffiliated buyer from a processor or its affiliate.
4. No quality distinctions are made within each product form category.
5. "Production area" is where the product that was sold to the nonaffiliated buyer was last processed into a reportable salmon product form within Alaska by the processor or its affiliate.
6. The "product forms" are those listed in statute. These are the only product forms that are included in the Alaska Salmon Price Report database and are the only ones that the processors are required to report.

CONFIDENTIALITY

Information that could be used to identify the wholesale price or quantity for a particular fish processor is confidential information and will not be released to the public. Consequently, monthly data for many areas is not shown (asterisks) on the Alaska Salmon Price Report.

Please call or email me if you have any questions.

Sincerely,

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