



# **LIEN WATCH:**

## **A Review of Small Community Liens**

*MARCH - APRIL 2008 UPDATE*

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### INTRODUCTION

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Community well-being is multi-faceted and dependent upon the successful operation of multiple community entities including local governments, tribes, and non-profit community associations. For entities with employees, the reporting and remitting of employment taxes on a consistent basis to the federal Internal Revenue Service (IRS) and to the Alaska Department of Labor and Workforce Development, Employment Security Division is a critical indicator of community organizational management capacity. Timely compliance with court orders, or a lack of court orders entirely, is also indicative of effective organizational management.

Charged with promoting community and economic well-being with particular focus on rural utility management, the Division of Community and Regional Affairs' (DCRA) Rural Utility Business Advisor (RUBA) Program sponsors *Lien Watch*, a bi-monthly review of small community liens. The purpose of *Lien Watch*, as developed by DCRA's Research and Analysis Section, is to proactively identify community entities struggling with cash flow or lacking effective management capacity as represented by active tax or court-related liens.

The presence of liens filed against one or more community entities may be an indicator of significant community hardship. The RUBA Program uses this information to identify communities at risk, promote quality community leadership, and build local utility management capacity in rural Alaska.

Unresolved state and federal tax liens and court judgments levied against municipal, tribal, and utility entities in communities with less than 1,500 persons are identified using public domain liens data dating from July 1, 2000 as provided by the Alaska Department of Natural Resources (DNR), Recorder's Office. Appendix A defines the various types of liens and judgments. Appendix B provides a complete list of current active liens recorded between July 1, 2000 and April 30, 2008. Analysis contained within this report largely focuses on lien activity as recorded by the Recorder's Office during the period of March 1, 2008 through April 30, 2008.

Data collection is limited to individual lien items of \$500 or more. Liens unrelated to cities, tribes, utilities, or community non-profit associations are excluded. Liens issued to independent subsidiaries of tribal or community entities or for-profit private corporations are also excluded.

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## DATA LIMITATIONS

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Recorder's Office data has specific lien-related limitations. Data only represents debts for which liens have been issued. The recording of liens or their release may not be current due to reporting or recording delays. These delays can lead to significant differences between the amount of reported lien-related debt and actual lien-related debt.

The search feature of the Recorder's Office database is also limited. Keyword searches find only matches that begin with the term entered. Wildcard searches are prohibited. Consequently, records which include misspellings, have an unexpected word order, or lack information may be unintentionally omitted from this report. Similarly, a single organization may have lien items filed under multiple names, causing an overstatement of the number of community entities with active liens.

Finally, real property liens are not included within this report. Real property lien releases sometimes describe the parcel without identifying the entity released from the lien. This can lead to a lien being legally released with no record linked to the entity, making the data unreliable for measurement.

Despite limitations, Recorder's Office data is the most comprehensive and current source of lien-related public record data in Alaska and is valuable in identifying communities at risk.

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## LIEN SUMMARY

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According to records compiled through April 30, 2008; 307 individual active lien items of \$500 or more were connected with 62 city, tribal, and utility entities in 55 communities across Alaska. The median debt load per individual lien item is \$6,564 (average = \$13,270). Nearly two-thirds (61%) of these lien-holding entities owe at least \$20,000. Fourteen of the 62 entities (23%) owe more than \$100,000.

The number of lien items recorded between March 1, 2008 and April 30, 2008 was above average, with 31 new lien items recorded. In 2007, the average number of new lien items issued during each two-month period was 17.

The number of lien item releases recorded between March 1, 2008 and April 30, 2008 was below average, with 13 lien releases being recorded. In 2007, 26 lien item releases on average were issued during each two-month period.

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## MARCH - APRIL 2008 LIEN ACTIVITY

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### **Employment Security Tax (EST) Liens Released**

During the March 1 to April 30, 2008 period, State of Alaska Employment Security Tax (EST) lien releases were granted to tribal entities in Anaktuvuk Pass, Aniak, Hydaburg, Kaltag, King Cove, and Mentasta, and to Napaskiak City Council.

Hydaburg Cooperative Association IRA [\$9,180], Kaltag Village Council [\$1,179], and Mentasta Tribal Council [\$2,671] were released from EST liens from second quarter 2007 while Agdaagux Tribal Council (King Cove) [\$3,712] was released from its third quarter 2007 EST lien. These represented the only recorded and active liens against these entities which are now all free from all lien-related debt.

Anaktuvuk Pass Tribal Council was released from its third quarter 2007 EST lien in the amount of \$4,366. Anaktuvuk Pass Tribal Council is still responsible for one quarter of IRS 6721 and three quarters of IRS 941 liens, amounting to \$11,313 in federal tax lien-related debt.

Kuskokwim Native Association (Aniak) was released from its third quarter 2007 EST lien in the amount of \$4,171. Kuskokwim Native Association remains responsible for IRS 941 lien-related debt totaling \$1,052,233.

Napaskiak City Council was released from its second quarter 2007 EST lien in the amount of \$585. This represents the only recorded and active lien against Napaskiak City Council; however, the City of Napaskiak is still responsible for one quarter of IRS 6721 lien-related debt in the amount of \$5,824. Napaskiak City Council and the City of Napaskiak refer to the same entity, but liens have been filed under two separate names.

### **Internal Revenue Service (IRS) 941 Tax Liens Released**

During the March 1 to April 30, 2008 period, the City of Adak was released from six consecutive quarters of IRS 941 lien-related debt spanning fourth quarter 2005 to first quarter 2007 and totaling \$192,608. These represented the only recorded and active liens against the City of Adak, who is now free from all lien-related debt.

### **Employment Security Tax (EST) Liens Issued**

During the March 1 to April 30, 2008 period, DNR recorded new EST liens against Hooper Bay Traditional Council and the City of Hydaburg.

Hooper Bay Traditional Council was issued an EST lien for fourth quarter 2007 in the amount of \$1,978. Hooper Bay Traditional Council also owes \$19,267 for previously issued EST liens and \$103,383 in IRS 941 lien-related debt. Hooper Bay Traditional Council is now responsible for a combined \$124,628 in state and federal tax lien-related debt.

The City of Hydaburg was issued an EST lien for fourth quarter 2007 in the amount of \$1,665. The City of Hydaburg also owes \$748 for a previously issued EST lien. The City of Hydaburg is now responsible for a total of \$2,413 in EST lien-related debt.

## **Internal Revenue Service (IRS) 941 Tax Liens Issued**

During the March 1 to April 30, 2008 period, DNR recorded new liens filed by the IRS to recover 941 taxes from municipal entities in Kotlik and Saint Michael, and from tribal entities in Aniak, Chignik Lake, Egegik, and Huslia.

Kotlik City Council was issued \$5,310 in IRS 941 liens for three consecutive quarters spanning first quarter 2007 to third quarter 2007. These liens represent the only recorded and active liens against Kotlik City Council.

The City of Saint Michael was issued \$17,861 in IRS 941 liens for third quarter 2007 and fourth quarter 2007. The City of Saint Michael also owes \$1,095 for an IRS 6721 lien and \$64,182 in IRS 941 liens. The City of Saint Michael is now responsible for \$83,138 in federal tax lien-related debt.

Kuskokwim Native Association (Aniak) was issued \$878,307 in IRS 941 liens for ten non-consecutive quarters spanning first quarter 2004 to first quarter 2007. Kuskokwim Native Association also owes \$173,926 for past IRS 941 liens. Kuskokwim Native Association is now responsible for \$1,052,233 in federal tax-lien related debt.

Chignik Lake Village Council was issued an IRS 941 lien for first quarter 2005 in the amount of \$1,059. Chignik Lake Village Council also owes \$19,951 for past IRS 941 liens. Additionally, the Village of Chignik Lake is responsible for \$21,410 in IRS 941 liens and \$3,126 in EST liens, and Chignik Lake Traditional Council is responsible for a court judgment in the amount of \$108,374. Chignik Lake Village Council, the Village of Chignik Lake, and Chignik Lake Traditional Council refer to the same entity, but liens have been filed under separate names. Combined, these liens total \$153,920 in federal, state, and court issued lien-related debt.

The Village of Egegik was issued \$82,756 in IRS 941 liens for five consecutive quarters spanning second quarter 2006 to second quarter 2007. These liens represent the only recorded and active liens against the Village of Egegik.

Huslia Tribal Council was issued \$82,139 in IRS 941 liens for eight non-consecutive quarters spanning third quarter 2005 to third quarter 2007. These liens represent the only recorded and active liens against Huslia Tribal Council.

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## APPENDIX A: LIEN DESCRIPTIONS

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### State Tax Liens:

- **Alaska Employment Security Tax (EST)** - Taxes collected by the State of Alaska, Department of Labor and Workforce Development to support the Unemployment Insurance Program.

### Federal Tax Liens:

- **IRS 6721** - Refers to the portion of the Internal Revenue Code authorizing the IRS to penalize employers for providing false or incomplete information on an information return, such as a wage statement, filed with the IRS.
- **IRS 940** - Taxes owed to the IRS based on the federally mandated employer's contribution under the Federal Unemployment Tax Act (FUTA).
- **IRS 941** - Taxes owed to the IRS based on employee withholdings relating to federal income, social security, and Medicare taxes.
- **Subordination of Federal Tax Lien** - An agreement between an entity and the IRS which allows other liens to take precedence over the debt owed to the IRS.

### Court-Ordered Liens:

- **Default Judgment** - Judgment entered against a party who has failed to defend against a claim that has been brought by another party.
- **Final Judgment** - Judgment which leaves nothing open to further dispute and sets at rest cause of action between parties. A Judgment is considered “final” and thus appealable only if it determines the rights of the parties and disposes of all of the issues involved so that no further action by the court will be necessary in order to settle and determine the entire controversy.
- **Hospital's, Physician's, and Nurse's Lien** - An operator of a hospital in the state, a licensed special nurse in a hospital, or a physician who furnishes service to a person who has a traumatic injury has a lien upon any sum awarded to the injured person by judgment, settlement, or compromise.
- **Judgment on Confession** - Judgment entered where the defendant confessed action. The act of a debtor in permitting judgment to be entered against him by his creditor for a stipulated sum. In Alaska, a confession judgment can be entered before or after the commencement of action in Superior Court.

**APPENDIX B: SMALL COMMUNITY LIEN ITEMS**

<b>Community</b>	<b>Community Entity</b>	<b>Type of Lien</b>	<b>Amount</b>	<b>Period</b>	<b>Date Filed</b>
Akiok	City of Akiok	Alaska Employment Security Tax	\$818	12/31/2005	10/17/2006
Akiok	City of Akiok	Alaska Employment Security Tax	\$1,653	3/31/2006	10/17/2006
Akiok	City of Akiok	Alaska Employment Security Tax	\$1,851	6/30/2006	10/17/2006
Akiok	City of Akiok	Default Judgment	\$60,910	11/19/2003	12/17/2003
<b>Akiok</b>	<b>City of Akiok</b>	<b>Total</b>	<b>\$65,231</b>		
Akiachak	Akiachak Native Community	Default Judgment	\$23,654	11/16/2001	12/6/2001
<b>Akiachak</b>	<b>Akiachak Native Community</b>	<b>Total</b>	<b>\$23,654</b>		
Akiak	City of Akiak	IRS 941	\$5,588	12/31/1998	1/14/2004
Akiak	City of Akiak	IRS 941	\$10,738	3/31/1999	1/14/2004
Akiak	City of Akiak	IRS 941	\$10,470	6/30/1999	1/14/2004
Akiak	City of Akiak	IRS 941	\$3,890	9/30/1999	1/14/2004
Akiak	City of Akiak	IRS 941	\$9,562	12/31/1999	1/14/2004
Akiak	City of Akiak	IRS 941	\$10,325	3/31/2000	1/14/2004
Akiak	City of Akiak	IRS 941	\$10,116	6/30/2000	1/14/2004
Akiak	City of Akiak	IRS 941	\$9,912	9/30/2000	1/14/2004
Akiak	City of Akiak	IRS 941	\$9,897	12/31/2000	1/14/2004
Akiak	City of Akiak	IRS 941	\$10,164	3/31/2001	1/14/2004
Akiak	City of Akiak	IRS 941	\$10,637	6/30/2001	1/14/2004
Akiak	City of Akiak	IRS 941	\$10,671	9/30/2001	1/14/2004
Akiak	City of Akiak	IRS 941	\$11,619	12/31/2001	1/14/2004
Akiak	City of Akiak	IRS 941	\$863	12/31/2003	8/19/2004
Akiak	City of Akiak	IRS 941	\$10,543	3/31/2004	8/19/2004
Akiak	City of Akiak	IRS 941	\$9,430	6/30/2004	1/10/2005
<b>Akiak</b>	<b>City of Akiak</b>	<b>Total</b>	<b>\$144,426</b>		
Alakanuk	Alakanuk City Council	IRS 941	\$28,599	9/30/2004	11/16/2005
Alakanuk	Alakanuk City Council	IRS 941	\$27,835	12/31/2004	11/16/2005
Alakanuk	Alakanuk City Council	IRS 941	\$29,738	6/30/2005	11/16/2005
Alakanuk	Alakanuk City Council	IRS 941	\$15,414	9/30/2005	10/31/2006
Alakanuk	Alakanuk City Council	IRS 941	\$1,025	12/31/2005	10/31/2006
Alakanuk	Alakanuk City Council	IRS 941	\$4,500	3/31/2006	10/31/2006
Alakanuk	Alakanuk City Council	IRS 941	\$1,416	6/30/2006	10/31/2006
Alakanuk	Alakanuk City Council	IRS 941	\$22,992	9/30/2007	1/23/2008
<b>Alakanuk</b>	<b>Alakanuk City Council</b>	<b>Total</b>	<b>\$131,518</b>		
Aleknagik	Aleknagik Traditional Council	IRS 941	\$5,877	3/31/2002	9/30/2005
Aleknagik	Aleknagik Traditional Council	IRS 941	\$12,184	6/30/2002	9/30/2005
Aleknagik	Aleknagik Traditional Council	IRS 941	\$20,139	9/30/2002	9/30/2005
Aleknagik	Aleknagik Traditional Council	IRS 941	\$33,985	12/31/2002	9/30/2005
Aleknagik	Aleknagik Traditional Council	IRS 941	\$10,929	3/31/2003	9/30/2005
Aleknagik	Aleknagik Traditional Council	IRS 941	\$10,239	6/30/2003	9/30/2005
Aleknagik	Aleknagik Traditional Council	IRS 941	\$6,114	9/30/2003	9/30/2005
Aleknagik	Aleknagik Traditional Council	IRS 941	\$7,049	12/31/2003	9/30/2005
Aleknagik	Aleknagik Traditional Council	IRS 941	\$5,036	3/31/2004	9/30/2005
Aleknagik	Aleknagik Traditional Council	IRS 941	\$7,178	6/30/2004	9/30/2005
<b>Aleknagik</b>	<b>Aleknagik Traditional Council</b>	<b>Total</b>	<b>\$118,730</b>		
Ambler	Native Village of Ambler	Default Judgment	\$70,243	6/10/2005	6/21/2005
<b>Ambler</b>	<b>Native Village of Ambler</b>	<b>Total</b>	<b>\$70,243</b>		
Anaktuvuk Pass	Anaktuvuk Pass Village Council	IRS 6721	\$2,231	12/31/1997	5/31/2001
Anaktuvuk Pass	Anaktuvuk Pass Village Council	IRS 941	\$1,796	3/31/2000	5/31/2001
Anaktuvuk Pass	Anaktuvuk Pass Village Council	IRS 941	\$6,383	6/30/2000	5/31/2001

Anaktuvuk Pass	Anaktuvuk Pass Village Council	IRS 941	\$903	12/31/2000	5/31/2001
<b>Anaktuvuk Pass</b>	<b>Anaktuvuk Pass Village Council</b>	<b>Total</b>	<b>\$11,313</b>		
Aniak	Kuskokwim Native Association	IRS 941	\$54,963	3/31/2004	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$142,624	6/30/2004	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$128,357	9/30/2004	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$88,163	12/31/2004	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$68,541	3/31/2005	2/12/2008
Aniak	Kuskokwim Native Association	IRS 941	\$89,013	6/30/2005	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$97,330	9/30/2005	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$74,477	12/31/2005	2/12/2008
Aniak	Kuskokwim Native Association	IRS 941	\$79,988	6/30/2006	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$63,536	9/30/2006	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$61,837	12/31/2006	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$72,497	3/31/2007	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$30,909	9/30/2007	2/12/2008
<b>Aniak</b>	<b>Kuskokwim Native Association</b>	<b>Total</b>	<b>\$1,052,233</b>		
Anvik	Anvik Tribal Council	IRS 941	\$3,000	6/30/2001	3/1/2006
Anvik	Anvik Tribal Council	IRS 941	\$1,494	12/31/2001	3/1/2006
Anvik	Anvik Tribal Council	IRS 941	\$17,089	12/31/2002	3/1/2006
Anvik	Anvik Tribal Council	IRS 941	\$9,762	6/30/2004	3/1/2006
Anvik	Anvik Tribal Council	IRS 941	\$1,505	9/30/2004	3/1/2006
Anvik	Anvik Tribal Council	IRS 941	\$805	12/31/2004	3/1/2006
Anvik	Anvik Tribal Council	IRS 941	\$939	3/31/2005	3/1/2006
<b>Anvik</b>	<b>Anvik Tribal Council</b>	<b>Total</b>	<b>\$34,593</b>		
Arctic Village	Arctic Village Council	Alaska Employment Security Tax	\$1,095	9/30/2007	2/11/2008
<b>Arctic Village</b>	<b>Arctic Village Council</b>	<b>Total</b>	<b>\$1,095</b>		
Atmautluak	Atmautluak Traditional Council	IRS 941	\$2,919	9/30/2006	1/23/2008
Atmautluak	Atmautluak Traditional Council	IRS 941	\$4,109	3/31/2007	1/23/2008
<b>Atmautluak</b>	<b>Atmautluak Traditional Council</b>	<b>Total</b>	<b>\$7,028</b>		
Chefornak	Chefornak Traditional Council	Alaska Employment Security Tax	\$1,047	6/30/2001	11/23/2001
Chefornak	Chefornak Traditional Council	Alaska Employment Security Tax	\$4,786	9/30/2002	2/15/2003
Chefornak	Chefornak Traditional Council	IRS 6721	\$575	12/31/2002	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$14,415	9/30/2002	12/16/2004
Chefornak	Chefornak Traditional Council	IRS 941	\$26,213	12/31/2002	12/16/2004
Chefornak	Chefornak Traditional Council	IRS 941	\$3,136	3/31/2003	12/16/2004
Chefornak	Chefornak Traditional Council	IRS 941	\$2,577	6/30/2003	12/16/2004
Chefornak	Chefornak Traditional Council	IRS 941	\$1,474	9/30/2003	12/16/2004
Chefornak	Chefornak Traditional Council	IRS 941	\$23,931	12/31/2003	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$14,381	3/31/2004	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$12,581	6/30/2004	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$11,397	9/30/2004	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$10,788	12/31/2004	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$920	6/30/2005	3/9/2006
Chefornak	Chefornak Traditional Council	IRS 941	\$730	9/30/2005	3/9/2006
<b>Chefornak</b>	<b>Chefornak Traditional Council</b>	<b>Total</b>	<b>\$128,951</b>		
Chevak	Chevak City Council	Alaska Employment Security Tax	\$9,172	9/30/2003	11/12/2003
Chevak	Chevak City Council	Alaska Employment Security Tax	\$11,020	6/30/2007	10/10/2007
Chevak	Chevak City Council	Alaska Employment Security Tax	\$13,338	9/30/2007	1/15/2008
<b>Chevak</b>	<b>Chevak City Council</b>	<b>Total</b>	<b>\$33,530</b>		
Chevak	Chevak Traditional Council	Judgment on Confession	\$36,623	8/25/2006	9/12/2006
<b>Chevak</b>	<b>Chevak Traditional Council</b>	<b>Total</b>	<b>\$36,623</b>		
Chignik Lake	Chignik Lake Traditional Council	Final Judgment	\$108,374	3/29/2007	5/29/2007
<b>Chignik Lake</b>	<b>Chignik Lake Traditional Council</b>	<b>Total</b>	<b>\$108,374</b>		
Chignik Lake	Chignik Lake Village Council	IRS 941	\$1,059	3/31/2005	2/27/2008

Chignik Lake	Chignik Lake Village Council	IRS 941	\$4,753	9/30/2005	2/14/2008
Chignik Lake	Chignik Lake Village Council	IRS 941	\$766	3/31/2006	2/14/2008
Chignik Lake	Chignik Lake Village Council	IRS 941	\$7,392	12/31/2006	2/14/2008
Chignik Lake	Chignik Lake Village Council	IRS 941	\$7,040	3/31/2007	2/14/2008
<b>Chignik Lake</b>	<b>Chignik Lake Village Council</b>	<b>Total</b>	<b>\$21,010</b>		
Chignik Lake	Village of Chignik Lake	Alaska Employment Security Tax	\$2,300	3/31/2005	6/29/2006
Chignik Lake	Village of Chignik Lake	Alaska Employment Security Tax	\$826	6/30/2005	6/29/2006
Chignik Lake	Village of Chignik Lake	IRS 941	\$13,915	3/31/2005	2/6/2006
Chignik Lake	Village of Chignik Lake	IRS 941	\$7,495	6/30/2005	2/6/2006
<b>Chignik Lake</b>	<b>Village of Chignik Lake</b>	<b>Total</b>	<b>\$24,536</b>		
Circle	Circle Village Council	Default Judgment	\$3,022	11/7/2002	11/13/2002
Circle	Circle Village Council	IRS 941	\$12,895	9/30/2000	5/1/2003
Circle	Circle Village Council	IRS 941	\$19,620	12/31/2000	11/19/2002
Circle	Circle Village Council	IRS 941	\$13,341	3/31/2001	5/1/2003
Circle	Circle Village Council	IRS 941	\$30,512	6/30/2001	11/19/2002
Circle	Circle Village Council	IRS 941	\$41,868	9/30/2001	11/19/2002
Circle	Circle Village Council	IRS 941	\$20,710	12/31/2001	11/19/2002
Circle	Circle Village Council	IRS 941	\$13,281	3/31/2002	11/19/2002
Circle	Circle Village Council	IRS 941	\$16,228	6/30/2002	6/24/2003
Circle	Circle Village Council	IRS 941	\$14,879	9/30/2002	6/24/2003
Circle	Circle Village Council	IRS 941	\$66,231	12/31/2002	6/24/2003
<b>Circle</b>	<b>Circle Village Council</b>	<b>Total</b>	<b>\$252,586</b>		
Clark's Point	City of Clark's Point	Alaska Employment Security Tax	\$1,142	9/30/2007	1/16/2008
<b>Clark's Point</b>	<b>City of Clark's Point</b>	<b>Total</b>	<b>\$1,142</b>		
Copper Center	Kluti Kaah Native Village	Alaska Employment Security Tax	\$2,707	3/31/2000	7/24/2000
<b>Copper Center</b>	<b>Kluti Kaah Native Village</b>	<b>Total</b>	<b>\$2,707</b>		
Crooked Creek	Crooked Creek Traditional Council	Alaska Employment Security Tax	\$503	12/31/2000	6/14/2001
<b>Crooked Creek</b>	<b>Crooked Creek Traditional Council</b>	<b>Total</b>	<b>\$503</b>		
Deering	Deering City Council	IRS 941	\$6,564	9/30/2006	1/29/2008
Deering	Deering City Council	IRS 941	\$7,107	3/31/2007	1/29/2008
Deering	Deering City Council	IRS 941	\$529	6/30/2007	1/29/2008
<b>Deering</b>	<b>Deering City Council</b>	<b>Total</b>	<b>\$14,200</b>		
Egegik	Village of Egegik	IRS 941	\$24,801	6/30/2006	2/27/2008
Egegik	Village of Egegik	IRS 941	\$6,600	9/30/2006	2/27/2008
Egegik	Village of Egegik	IRS 941	\$23,491	12/31/2006	2/27/2008
Egegik	Village of Egegik	IRS 941	\$13,217	3/31/2007	2/27/2008
Egegik	Village of Egegik	IRS 941	\$14,647	6/30/2007	2/27/2008
<b>Egegik</b>	<b>Village of Egegik</b>	<b>Total</b>	<b>\$82,756</b>		
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$885	3/31/2005	2/28/2006
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$949	6/30/2005	2/28/2006
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$1,017	9/30/2005	2/28/2006
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$1,172	12/31/2005	2/28/2006
Emmonak	Emmonak Expense Committee	IRS 941	\$7,221	12/31/2004	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$9,632	3/31/2005	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$10,457	6/30/2005	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$9,676	9/30/2005	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$9,677	12/31/2005	7/17/2007
Emmonak	Emmonak Expense Committee	IRS 941	\$8,057	9/30/2006	7/17/2007
<b>Emmonak</b>	<b>Emmonak Expense Committee</b>	<b>Total</b>	<b>\$58,744</b>		
False Pass	False Pass Tribal Council	Alaska Employment Security Tax	\$1,070	9/30/2003	8/10/2004
False Pass	False Pass Tribal Council	Alaska Employment Security Tax	\$1,354	12/31/2003	8/10/2004
False Pass	False Pass Tribal Council	Alaska Employment Security Tax	\$1,388	3/31/2004	8/10/2004
False Pass	False Pass Tribal Council	Alaska Employment Security Tax	\$2,483	6/30/2005	11/6/2006
<b>False Pass</b>	<b>False Pass Tribal Council</b>	<b>Total</b>	<b>\$6,296</b>		

Gakona	Gakona Junction Village, Inc.	IRS 940	\$748	12/31/1999	8/23/2001
Gakona	Gakona Junction Village, Inc.	IRS 941	\$30,298	9/30/2000	8/23/2001
Gakona	Gakona Junction Village, Inc.	IRS 941	\$8,347	12/31/2000	8/23/2001
<b>Gakona</b>	<b>Gakona Junction Village, Inc.</b>	<b>Total</b>	<b>\$39,394</b>		
Galena	City of Galena	Alaska Employment Security Tax	\$11,120	12/31/2006	7/12/2007
Galena	City of Galena	Alaska Employment Security Tax	\$17,533	3/31/2007	8/15/2007
<b>Galena</b>	<b>City of Galena</b>	<b>Total</b>	<b>\$28,653</b>		
Grayling	City of Grayling	IRS 6721	\$3,496	12/31/1999	5/22/2003
Grayling	City of Grayling	IRS 941	\$4,938	3/31/1999	11/9/2000
Grayling	City of Grayling	IRS 941	\$5,147	6/30/1999	11/9/2000
Grayling	City of Grayling	IRS 941	\$14,677	9/30/1999	11/9/2000
Grayling	City of Grayling	IRS 941	\$4,845	12/31/1999	11/9/2000
<b>Grayling</b>	<b>City of Grayling</b>	<b>Total</b>	<b>\$33,104</b>		
Hoonah	Hoonah Indian Association	Alaska Employment Security Tax	\$2,543	9/30/2007	2/22/2008
<b>Hoonah</b>	<b>Hoonah Indian Association</b>	<b>Total</b>	<b>\$2,543</b>		
Hooper Bay	Hooper Bay Traditional Council	Alaska Employment Security Tax	\$2,858	9/30/2005	10/10/2006
Hooper Bay	Hooper Bay Traditional Council	Alaska Employment Security Tax	\$1,137	3/31/2006	10/10/2006
Hooper Bay	Hooper Bay Traditional Council	Alaska Employment Security Tax	\$2,794	6/30/2006	11/15/2006
Hooper Bay	Hooper Bay Traditional Council	Alaska Employment Security Tax	\$2,504	9/30/2006	5/22/2007
Hooper Bay	Hooper Bay Traditional Council	Alaska Employment Security Tax	\$3,832	12/31/2006	5/22/2007
Hooper Bay	Hooper Bay Traditional Council	Alaska Employment Security Tax	\$3,302	6/30/2007	11/13/2007
Hooper Bay	Hooper Bay Traditional Council	Alaska Employment Security Tax	\$2,840	9/30/2007	1/22/2008
Hooper Bay	Hooper Bay Traditional Council	Alaska Employment Security Tax	\$1,978	12/30/2007	4/3/2008
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$18,060	9/30/2001	7/28/2003
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$1,777	12/31/2001	7/28/2003
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$3,127	3/31/2002	7/28/2003
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$1,894	6/30/2002	7/28/2003
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$586	9/30/2002	1/29/2008
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$657	3/31/2005	7/17/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$10,022	6/30/2005	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$13,679	9/30/2005	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$10,689	3/31/2006	2/21/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$14,893	6/30/2006	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$11,978	9/30/2006	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$7,044	12/31/2006	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$5,146	3/31/2007	12/4/2007
Hooper Bay	Hooper Bay Traditional Council	IRS 941	\$3,831	6/30/2007	12/4/2007
<b>Hooper Bay</b>	<b>Hooper Bay Traditional Council</b>	<b>Total</b>	<b>\$124,628</b>		
Huslia	Huslia Tribal Council	IRS 941	\$2,124	9/30/2005	3/3/2008
Huslia	Huslia Tribal Council	IRS 941	\$4,114	3/31/2006	3/3/2008
Huslia	Huslia Tribal Council	IRS 941	\$4,669	6/30/2006	3/3/2008
Huslia	Huslia Tribal Council	IRS 941	\$4,521	9/30/2006	3/3/2008
Huslia	Huslia Tribal Council	IRS 941	\$3,617	12/31/2006	3/3/2008
Huslia	Huslia Tribal Council	IRS 941	\$23,735	3/31/2007	3/3/2008
Huslia	Huslia Tribal Council	IRS 941	\$20,718	6/30/2007	3/3/2008
Huslia	Huslia Tribal Council	IRS 941	\$18,641	9/30/2007	3/3/2008
<b>Huslia</b>	<b>Huslia Tribal Council</b>	<b>Total</b>	<b>\$82,139</b>		
Hydaburg	City of Hydaburg	Alaska Employment Security Tax	\$748	9/30/2007	2/12/2008
Hydaburg	City of Hydaburg	Alaska Employment Security Tax	\$1,665	12/31/2007	4/9/2008
<b>Hydaburg</b>	<b>City of Hydaburg</b>	<b>Total</b>	<b>\$2,413</b>		
Kipnuk	Kipnuk Traditional Council	Default Judgment	\$24,888	6/12/2007	7/2/2007
<b>Kipnuk</b>	<b>Kipnuk Traditional Council</b>	<b>Total</b>	<b>\$24,888</b>		
Kivalina	Kivalina City Council	IRS 6721	\$1,770	12/31/2000	3/12/2004
Kivalina	Kivalina City Council	IRS 6721	\$2,820	12/31/2001	5/27/2004

Kivalina	Kivalina City Council	IRS 941	\$1,556	9/30/2002	3/12/2004
Kivalina	Kivalina City Council	IRS 941	\$21,077	12/31/2002	3/12/2004
Kivalina	Kivalina City Council	IRS 941	\$15,744	3/31/2003	3/12/2004
Kivalina	Kivalina City Council	IRS 941	\$17,294	9/30/2003	3/12/2004
Kivalina	Kivalina City Council	IRS 941	\$11,794	12/31/2003	5/27/2004
Kivalina	Kivalina City Council	IRS 941	\$10,762	3/31/2004	8/26/2004
Kivalina	Kivalina City Council	IRS 941	\$6,605	6/30/2004	7/8/2005
Kivalina	Kivalina City Council	IRS 941	\$9,603	9/30/2004	7/8/2005
Kivalina	Kivalina City Council	IRS 941	\$12,285	12/31/2004	7/8/2005
Kivalina	Kivalina City Council	IRS 941	\$907	3/31/2005	7/8/2005
<b>Kivalina</b>	<b>Kivalina City Council</b>	<b>Total</b>	<b>\$112,216</b>		
Klawock	City of Klawock	Alaska Employment Security Tax	\$822	3/31/2007	2/6/2008
Klawock	City of Klawock	Alaska Employment Security Tax	\$643	6/30/2007	2/6/2008
<b>Klawock</b>	<b>City of Klawock</b>	<b>Total</b>	<b>\$1,465</b>		
Kotlik	Kotlik City Council	IRS 941	\$2,727	3/31/2007	3/24/2008
Kotlik	Kotlik City Council	IRS 941	\$1,781	6/30/2007	3/24/2008
Kotlik	Kotlik City Council	IRS 941	\$803	9/30/2007	3/24/2008
<b>Kotlik</b>	<b>Kotlik City Council</b>	<b>Total</b>	<b>\$5,310</b>		
Lower Kalskag	Kalskag Water & Sewer Utility	Alaska Employment Security Tax	\$5,563	3/31/2001	7/27/2001
Lower Kalskag	Kalskag Water & Sewer Utility	Alaska Employment Security Tax	\$6,120	6/30/2001	11/23/2001
<b>Lower Kalskag</b>	<b>Kalskag Water &amp; Sewer Utility</b>	<b>Total</b>	<b>\$11,683</b>		
Marshall	City of Marshall	Judgment on Confession	\$62,008	1/5/2006	1/10/2006
<b>Marshall</b>	<b>City of Marshall</b>	<b>Total</b>	<b>\$62,008</b>		
Mary's Igloo	Mary's Igloo Traditional Council	IRS 6721	\$1,044	12/31/1999	3/8/2005
Mary's Igloo	Mary's Igloo Traditional Council	IRS 941	\$596	6/30/2002	3/8/2005
Mary's Igloo	Mary's Igloo Traditional Council	IRS 941	\$28,237	12/31/2002	3/8/2005
<b>Mary's Igloo</b>	<b>Mary's Igloo Traditional Council</b>	<b>Total</b>	<b>\$29,877</b>		
Napaskiak	City of Napaskiak	IRS 6721	\$5,824	12/31/2004	12/12/2007
<b>Napaskiak</b>	<b>City of Napaskiak</b>	<b>Total</b>	<b>\$5,824</b>		
Napaskiak	Napaskiak Tribal Council	IRS 941	\$7,049	12/31/2004	10/21/2005
Napaskiak	Napaskiak Tribal Council	IRS 941	\$5,897	3/31/2005	10/21/2005
Napaskiak	Napaskiak Tribal Council	IRS 941	\$26,511	12/31/2006	9/28/2007
<b>Napaskiak</b>	<b>Napaskiak Tribal Council</b>	<b>Total</b>	<b>\$39,457</b>		
Napaskiak	Native Village of Napaskiak	Alaska Employment Security Tax	\$3,268	3/31/2007	9/5/2007
Napaskiak	Native Village of Napaskiak	Alaska Employment Security Tax	\$2,743	6/30/2007	10/10/2007
Napaskiak	Native Village of Napaskiak	Alaska Employment Security Tax	\$5,375	9/30/2007	1/15/2008
<b>Napaskiak</b>	<b>Native Village of Napaskiak</b>	<b>Total</b>	<b>\$11,386</b>		
Nikolai	City of Nikolai	Alaska Employment Security Tax	\$1,501	3/31/2004	8/10/2004
<b>Nikolai</b>	<b>City of Nikolai</b>	<b>Total</b>	<b>\$1,501</b>		
Nondalton	City of Nondalton	Default Judgment	\$6,496	12/20/2001	12/21/2001
Nondalton	City of Nondalton	Default Judgment	\$1,958	11/21/2002	11/21/2002
<b>Nondalton</b>	<b>City of Nondalton</b>	<b>Total</b>	<b>\$8,454</b>		
Northway Village	Northway Village Council	IRS 941	\$65,373	6/30/2004	2/17/2005
Northway Village	Northway Village Council	IRS 941	\$2,148	9/30/2004	6/21/2005
Northway Village	Northway Village Council	IRS 941	\$6,119	12/31/2004	6/21/2005
Northway Village	Northway Village Council	IRS 941	\$8,698	3/31/2005	2/2/2006
Northway Village	Northway Village Council	IRS 941	\$3,647	6/30/2005	2/2/2006
Northway Village	Northway Village Council	IRS 941	\$3,776	9/30/2005	2/2/2006
Northway Village	Northway Village Council	Judgment on Confession	\$26,680	6/21/2005	6/24/2005
<b>Northway Village</b>	<b>Northway Village Council</b>	<b>Total</b>	<b>\$116,442</b>		
Oscarville	Oscarville Tribal Council	Alaska Employment Security Tax	\$1,140	3/31/2001	7/27/2001
Oscarville	Oscarville Tribal Council	Alaska Employment Security Tax	\$1,254	6/30/2001	11/23/2001
<b>Oscarville</b>	<b>Oscarville Tribal Council</b>	<b>Total</b>	<b>\$2,395</b>		
Point Hope	City of Point Hope	Alaska Employment Security Tax	\$970	6/30/2003	8/10/2004

Point Hope	City of Point Hope	Alaska Employment Security Tax	\$529	9/30/2003	8/10/2004
Point Hope	City of Point Hope	IRS 941	\$16,779	3/31/2004	2/23/2005
Point Hope	City of Point Hope	IRS 941	\$11,471	9/30/2004	3/2/2005
<b>Point Hope</b>	<b>City of Point Hope</b>	<b>Total</b>	<b>\$29,749</b>		
Point Lay	Native Village of Point Lay	Alaska Employment Security Tax	\$2,946	12/31/2005	4/17/2006
<b>Point Lay</b>	<b>Native Village of Point Lay</b>	<b>Total</b>	<b>\$2,946</b>		
Port Heiden	City of Port Heiden	Default Judgment	\$89,582	11/6/2007	1/8/2008
<b>Port Heiden</b>	<b>City of Port Heiden</b>	<b>Total</b>	<b>\$89,582</b>		
Saint George	Aleut Community of St. George Island	IRS 941	\$15,504	9/30/2005	1/31/2008
Saint George	Aleut Community of St. George Island	IRS 941	\$15,807	12/31/2005	1/31/2008
Saint George	Aleut Community of St. George Island	IRS 941	\$13,220	3/31/2006	1/31/2008
Saint George	Aleut Community of St. George Island	IRS 941	\$18,801	6/30/2006	1/31/2008
Saint George	Aleut Community of St. George Island	IRS 941	\$12,213	9/30/2006	1/31/2008
Saint George	Aleut Community of St. George Island	IRS 941	\$15,710	12/31/2006	1/31/2008
Saint George	Aleut Community of St. George Island	IRS 941	\$41,843	6/30/2007	1/31/2008
<b>Saint George</b>	<b>Aleut Community of St. George Island</b>	<b>Total</b>	<b>\$133,098</b>		
Saint George	City of Saint George	Alaska Employment Security Tax	\$4,798	9/30/2003	8/10/2004
Saint George	City of Saint George	Alaska Employment Security Tax	\$903	12/31/2003	8/10/2004
Saint George	City of Saint George	Alaska Employment Security Tax	\$14,599	3/31/2004	8/10/2004
<b>Saint George</b>	<b>City of Saint George</b>	<b>Total</b>	<b>\$20,300</b>		
Saint Michael	City of Saint Michael	IRS 6721	\$1,095	12/31/1997	10/11/2000
Saint Michael	City of Saint Michael	IRS 941	\$25,010	9/30/1996	10/11/2000
Saint Michael	City of Saint Michael	IRS 941	\$7,826	9/30/1998	10/11/2000
Saint Michael	City of Saint Michael	IRS 941	\$13,304	3/31/1999	10/11/2000
Saint Michael	City of Saint Michael	IRS 941	\$11,961	6/30/1999	10/11/2000
Saint Michael	City of Saint Michael	IRS 941	\$3,698	12/31/1999	10/11/2000
Saint Michael	City of Saint Michael	IRS 941	\$2,383	3/31/2000	10/11/2000
Saint Michael	City of Saint Michael	IRS 941	\$5,427	9/30/2007	4/3/2008
Saint Michael	City of Saint Michael	IRS 941	\$12,434	12/31/2007	4/3/2008
<b>Saint Michael</b>	<b>City of Saint Michael</b>	<b>Total</b>	<b>\$83,138</b>		
Saint Paul	Tribal Government of Saint Paul Island	Alaska Employment Security Tax	\$8,196	9/30/2000	2/21/2001
Saint Paul	Tribal Government of Saint Paul Island	IRS 6721	\$64,624	12/31/2001	4/14/2005
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$4,936	3/31/1996	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$5,103	12/31/1996	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$5,270	3/31/1997	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$968	6/30/1997	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$500	3/31/1998	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$1,568	9/30/1998	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$748	9/30/1999	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$45,364	3/31/2000	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$36,879	6/30/2000	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$887	12/31/2000	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$932	3/31/2003	9/30/2004
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$4,568	6/30/2004	4/14/2005
Saint Paul	Tribal Government of Saint Paul Island	IRS 941	\$1,964	9/30/2005	8/24/2006
<b>Saint Paul</b>	<b>Tribal Government of Saint Paul Island</b>	<b>Total</b>	<b>\$182,509</b>		
Seldovia	City of Seldovia	Alaska Employment Security Tax	\$3,050	3/31/2007	7/17/2007
<b>Seldovia</b>	<b>City of Seldovia</b>	<b>Total</b>	<b>\$3,050</b>		
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$558	3/31/2003	11/12/2003
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$2,373	6/30/2003	11/12/2003
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$1,344	9/30/2004	10/17/2006
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$3,096	12/31/2004	10/17/2006
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$1,995	3/31/2005	10/17/2006
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$2,035	6/30/2005	10/17/2006

Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$3,966	9/30/2005	10/17/2006
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$5,130	12/31/2005	10/17/2006
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$5,760	3/31/2006	10/17/2006
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$2,362	6/30/2006	10/17/2006
Shaktoolik	City of Shaktoolik	Alaska Employment Security Tax	\$2,366	9/30/2006	1/8/2007
Shaktoolik	City of Shaktoolik	Default Judgment	\$23,200	7/20/2000	7/24/2000
<b>Shaktoolik</b>	<b>City of Shaktoolik</b>	<b>Total</b>	<b>\$54,185</b>		
Shishmaref	City of Shishmaref	Default Judgment	\$28,135	5/4/2001	5/7/2001
Shishmaref	City of Shishmaref	IRS 941	\$19,325	3/31/2001	5/1/2002
Shishmaref	City of Shishmaref	IRS 941	\$26,403	6/30/2001	5/1/2002
Shishmaref	City of Shishmaref	IRS 941	\$25,496	9/30/2001	5/1/2002
Shishmaref	City of Shishmaref	IRS 941	\$14,112	12/31/2001	5/1/2002
Shishmaref	City of Shishmaref	IRS 941	\$19,623	12/31/2005	1/24/2008
<b>Shishmaref</b>	<b>City of Shishmaref</b>	<b>Total</b>	<b>\$133,093</b>		
Solomon	Native Village of Solomon	IRS 941	\$8,517	9/30/2001	2/18/2004
<b>Solomon</b>	<b>Native Village of Solomon</b>	<b>Total</b>	<b>\$8,517</b>		
Teller	City of Teller	IRS 941	\$1,186	3/31/1998	3/11/2001
Teller	City of Teller	IRS 941	\$3,764	6/30/1998	3/11/2001
Teller	City of Teller	IRS 941	\$1,388	9/30/1998	3/11/2001
Teller	City of Teller	IRS 941	\$20,413	12/31/1998	3/11/2001
Teller	City of Teller	IRS 941	\$14,149	3/31/1999	3/11/2001
Teller	City of Teller	IRS 941	\$1,032	3/31/2001	5/9/2002
Teller	City of Teller	IRS 941	\$10,317	6/30/2001	5/9/2002
Teller	City of Teller	IRS 941	\$8,730	9/30/2001	5/9/2002
Teller	City of Teller	IRS 941	\$4,379	12/31/2001	5/9/2002
<b>Teller</b>	<b>City of Teller</b>	<b>Total</b>	<b>\$65,358</b>		
Teller	Teller Traditional Council	IRS 941	\$2,811	12/31/2002	5/5/2004
Teller	Teller Traditional Council	IRS 941	\$1,046	3/31/2003	5/5/2004
Teller	Teller Traditional Council	IRS 941	\$1,974	6/30/2003	5/5/2004
<b>Teller</b>	<b>Teller Traditional Council</b>	<b>Total</b>	<b>\$5,832</b>		
Tununak	Tununak Traditional Council	IRS 6721	\$1,671	12/31/1996	11/14/2001
Tununak	Tununak Traditional Council	IRS 6721	\$9,293	12/31/2000	1/23/2004
Tununak	Tununak Traditional Council	IRS 940	\$14,080	12/31/1994	11/14/2001
Tununak	Tununak Traditional Council	IRS 940	\$15,087	12/31/1995	11/14/2001
Tununak	Tununak Traditional Council	IRS 940	\$1,660	12/31/1996	11/14/2001
Tununak	Tununak Traditional Council	IRS 940	\$5,866	12/31/1998	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$53,488	12/31/1994	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$59,122	12/31/1995	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$6,539	3/31/1999	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$5,087	6/30/1999	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$7,000	9/30/1999	11/14/2001
Tununak	Tununak Traditional Council	IRS 941	\$7,170	12/31/1999	11/14/2001
Tununak	Tununak Traditional Council	Subordination of Federal Tax Lien	\$21,189	5/30/2001	6/1/2001
<b>Tununak</b>	<b>Tununak Traditional Council</b>	<b>Total</b>	<b>\$207,252</b>		
Wales	City of Wales	IRS 941	\$1,154	9/30/2003	1/20/2005
Wales	City of Wales	IRS 941	\$691	12/31/2003	1/20/2005
Wales	City of Wales	IRS 941	\$3,494	6/30/2004	1/20/2005
<b>Wales</b>	<b>City of Wales</b>	<b>Total</b>	<b>\$5,339</b>		
Yakutat	City and Borough of Yakutat	Hospital, Physician, and Nurse's Lien	\$10,317	8/25/2005	8/25/2005
<b>Yakutat</b>	<b>City and Borough of Yakutat</b>	<b>Total</b>	<b>\$10,317</b>		

Source: State of Alaska, Department of Natural Resources, Recorder's Office. Table displays community entities with one or more unreleased lien items of \$500 or more as recorded by the State of Alaska, Department of Natural Resources, Recorder's Office between 7/1/2000 and 4/30/2008.

**For further information regarding *Lien Watch*, please contact:**

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