

**For OED Film Office Use Only**  
**Production Application Number:**

STATE OF ALASKA  
**ALASKA FILM OFFICE**  
 550 West 7th Avenue, Suite 1770 | Anchorage, AK 99501  
 (907) 269-8190 p / f (907) 269-5666

**ALASKA FILM PRODUCTION TAX CREDIT  
 APPLICATION FORM**

**APPLICANT INFORMATION**

<b>Name of Production Company (Applicant)</b> Icebreaker Films LLC	<b>Employer Identification Number</b> [REDACTED]
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**Doing Business As (If Applicable)**

<b>Mailing Address</b> 100 Universal City Plaza, Suite 2160-8A	<b>City/State/Zip</b> Universal City, CA 91608
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<b>Physical Address (If Different)</b> n/a	<b>City/State/Zip</b> n/a
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**Applicant Type**

Corporation       LLC       Sole proprietorship  
 Trust       Partnership

**Designated production company representative (Name)** Greg Hemstreet

<b>Telephone</b> Office: (818) 777-6450 Cell: (818) 322-7688	<b>Fax</b> (818) 733-5340	<b>E-Mail</b> <a href="mailto:Greg.hemstreet@nbcuni.com">Greg.hemstreet@nbcuni.com</a>
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**PRODUCTION INFORMATION**

<b>Name of Production (Project Title)</b> Everybody Loves Whales aka Big Miracles	<b>Release or Premiere Date</b> US Release February 3, 2012
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**Production Type**

Feature Film       Documentary       Other (identify below)  
 Television Series       Commercial/Advertisement

Actual Production Schedule	Alaska Dates		Entire Production Dates
	Start	End	Start/End
Pre-Production	May 27, 2010	September 15, 2010	5/27/10 - 9/15/10
Production	September 16, 2010	November 29, 2010	9/16/10 - 11/29/10
Post-Production	November 30, 2010	December 17, 2010	11/30/10 - 12/17/10

<b>Total Budget: \$</b> [REDACTED]	<b>Actual Alaska expenditures \$</b> 29,469,665.18
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<b>Number of Alaska jobs created (full time equivalent)</b> 140	<b>Av. Duration of Alaska employment (in months)</b> 4 months
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<b>Total number of principal photography days</b> 55	<b>Number of principal photography days in Alaska</b> 55
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**Anchorage, Barrow**

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**ALASKA FILM PRODUCTION TAX CREDIT  
FINAL APPLICATION FORM - Page 2**

**ACTUAL PRODUCTION TAX CREDIT REQUESTED**

Below, list your expenses (minimum of \$100,000 over a consecutive 24-month period) for this project. Include only your costs for expenditures that were incurred in Alaska. Attach separate sheet if necessary.

**Wages and Salaries:**

1a) Wages and Salaries paid to Alaska residents	\$	4,230,618.87	
1b) Wages and Salaries paid to non-Alaska residents	\$	13,555,076.53	
<b>1) Total Wages and Salaries (1a + 1b)</b>	\$		17,785,695.40
<b>2) In-state Transportation and Shipping</b> (in Alaska - 100% of costs may be eligible)	\$		103,552.90
<b>3) Interstate Transportation and Shipping</b> (to and from Alaska - 50% of costs may be eligible)	\$		593,090.41
<b>4) Location Fees, Facility rental/purchase, Equipment rental/purchase</b> (see regulations at <a href="http://www.film.Alaska.gov">www.film.Alaska.gov</a> - 3 AAC 188.040.b for detailed eligibility information)	\$		7,107,683.63
<b>5) Services</b>	\$		908,129.50
<b>6) Food &amp; Lodging</b>	\$		2,669,363.59
<b>7) Other Production Expenses</b> (Attach detailed budget)	\$		302,149.75
<b>8) Total Alaska Production Expenses</b> (add Lines 1 - 7)	\$		29,469,665.18
<b>Base Credit (30%)</b>			
<b>9) Base Tax Credit - 30% of line 8</b> (multiply line 8 by 0.30)	\$		8,840,899.55
<b>Alaska Hire Credit (10%)</b>			
<b>10) Alaska Hire Tax Credit - 10% of line 1a</b> (multiply line 1a by 0.10)	\$		423,061.89
<b>Seasonal Credit (2%)</b>			
<b>11) Expenditures from line 8</b> that were incurred between October 1 and March 30	\$	18,371,133.64	
<b>12) Seasonal Tax Credit - 2% of line 11</b> (multiply line 11 by 0.02)	\$		367,422.67
<b>Rural Credit (2%)</b>			
<b>13) Expenditures from line 8 that were incurred in a</b> Rural Area (see rural community list at <a href="http://www.film.Alaska.gov">www.film.Alaska.gov</a> )	\$	216,111.88	
<b>14) Rural Tax Credit - 2% of line 11</b> (multiply line 13 by 0.02)	\$		4,322.24
<b>TOTAL TAX CREDIT REQUESTED</b>			
<b>15) Alaska Film Production Tax Credit</b> (add lines 9, 10, 12 and 14)	\$		9,635,706.35

ALASKA FILM PRODUCTION TAX CREDIT  
FINAL APPLICATION FORM - Page 3

AGREEMENTS

I certify that I am an authorized representative of the applicant and as such am authorized to make the statement of affirmation contained herein.

I hereby agree to allow representatives of the Alaska Film Office access to applicable records as may be necessary for the administration of this program.

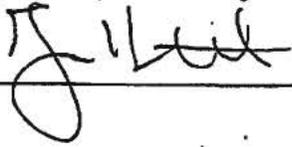
I certify that the production is not an ineligible project as defined in AS 44.33.233(c).

I certify, under penalties of unsworn falsification, that the above statements and information contained in the application and attachments are complete, true, and correct to the best of my knowledge and belief.

Applicant Representative Printed Name  
Greg Hemstreet

Applicant Representative Title  
Sr Director of Production Finance, Universal Pictures

Applicant Representative Signature



Date

11/7/11

Send completed application and other required materials to:

Alaska Film Office  
550 W. 7th Avenue, Suite 1770  
Anchorage, Alaska 99501

Note: to expedite your application, you may fax or email your submission to our office (see fax number and email below). We do require the originals as well - so please still mail your packet to the address above.

We cannot finalize your application until we've received the originals.

Questions? E-mail [alaskafilm@alaska.gov](mailto:alaskafilm@alaska.gov) or call (907) 269-8190  
fax (907) 269-5666

APPLICANT CHECKLIST (all items below must be included with application)

- Detailed Identification of the production;
- Detailed budget and cost report breaking down total and Alaska expenses along with a verification by a certified public accountant that satisfy the requirements of AS 43.33.235(d);
- Detailed list of all personnel and cast working in Alaska including dates and salaries earned while in Alaska;
- List of all Alaska principle photography days, including dates and locations;
- List of names and address of entities whose qualified expenses were included jointly with those of the Company in this application, as well as a detailed list of all such expenditures;
- List of any tangible personal property for which costs were included that was not transferred or otherwise disposed of at the end of the production;
- Rough assembly of the production as required by 3 AAC 188.050(b);
- Name and address of the certified public accountant who verified the production cost report of expenses included in this application.
- Sworn certification by producer as required by 3 ACC 188.050(e).



STATE OF ALASKA  
DEPARTMENT OF  
**COMMERCE**  
COMMUNITY AND  
ECONOMIC DEVELOPMENT

Division of Economic Development

*Sean Parnell, Governor*  
*Susan K. Bell, Commissioner*  
*Wanetta Ayers, Director*

February 2, 2012

TAX CREDIT APPROVAL MEMO

From: David Worrell, Development Specialist II  
Alaska Film Office  
550 W. 7th Avenue, Suite 1770 | Anchorage AK 99501  
(907) 269-8491 p / f (907) 269-8125

To: Kelly Mazzei, Income Tax Auditor  
Alaska Department of Revenue, Tax Division  
550 W. 7th Avenue, Suite 500 | Anchorage AK 99501  
(907) 269-1018 p / f (907) 269-6644

CC: Greg Hemstreet, Sr. Director Production Finance  
Icebreaker Films, LLC  
Robynn Wilson, Revenue Audit Supervisor  
Alaska Department of Revenue, Tax Division  
Wanetta Ayers, Director  
Alaska Division of Economic Development

The Alaska Film Office has reviewed and is hereby approving the application of Icebreaker Films, LLC for an Alaska Film Production Tax Credit for their production *Big Miracle* (aka *Everybody Loves Whales*).

Please issue an Alaska Film Production Tax Credit, in the amount of \$9,635,706.35 to Icebreaker Films, LLC (BIN [REDACTED]). Mailing address:

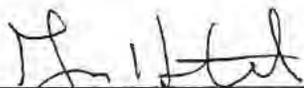
Icebreaker Films, LLC  
c/o Universal Pictures  
Greg Hemstreet, Sr. Director Production Finance  
100 Universal City Plaza, Suite 2160-8A  
Universal City, CA 91608

(818) 777-6450 p/f (818) 733-5340 | [Greg.Hemstreet@nbcuni.com](mailto:Greg.Hemstreet@nbcuni.com)

Questions can be referred to Dave Worrell at the Alaska Film Office.

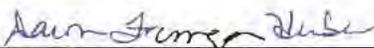


DATE: 11/8/11



Greg Hemstreet, Sr. Director Production Finance  
Name and Title

SUBSCRIBED AND SWORN TO before me this 8<sup>th</sup> day of November, 2011.

  
Notary Public in and for the  
State of California  
My commission expires: June 21, 2013

