

CITY OF UNALASKA  
UNALASKA, ALASKA

RESOLUTION 2025-64

A RESOLUTION OF THE UNALASKA CITY COUNCIL AUTHORIZING AN AGREEMENT BETWEEN THE CITY OF UNALASKA AND CITY OF SAINT PAUL FOR COLLECTING AND REMITTING TAXES ON CERTAIN KING CRAB HARVESTED IN 2025

WHEREAS, the Crab Rationalization Program (Program) regulations governing Bering Sea crab fisheries include a regional landing requirement under which a certain amount of crab must be landed in each of the “North” and “South” regions, as defined under the Program (the “Regional Landing Requirement”), and certain amount of crab does not have a regional landing requirement;

WHEREAS, the 2025 Framework Agreement existing among numerous parties that make the crab fishery possible establishes general terms and conditions under which an exemption contract may be executed for the purposes of changing Regional Landing Requirements and providing fair compensation for same;

WHEREAS, Unalaska Crab, Inc. serves as Unalaska’s community representative for the Program, and approved the 2025 Framework Agreement at its October 14, 2025 meeting, which was publicly held immediately before the city council’s meeting of the same date;

WHEREAS, an unexpected boiler breakdown resulted in the only North Region king crab processing platform being out of operation;

WHEREAS, 65,644 pounds of king crab with a North Region designation (North Region King Crab) and 71,042 pounds of king crab without a regional landing designation (Non-Designated King Crab) was harvested and on vessels in route to Saint Paul for processing when the boiler breakdown occurred;

WHEREAS, with 136,686 total pounds of red king crab (the King Crab) already on vessel, the parties to the 2025 Framework Agreement had to act fast so that the King Crab would not spoil, and did so by entering into an in-season exemption contract for the King Crab (King Crab Exemption Contract);

WHEREAS, Unalaska Crab, Inc. approved the King Crab Exemption Contract by the unanimous consent of its directors on November 5, 2025;

WHEREAS, the King Crab Exemption Contract enables the North Region King Crab to be delivered to and processed in Unalaska rather than Saint Paul;

WHEREAS, the parties to the Exemption Contract agreed that fair compensation for Saint Paul is the tax revenues that Saint Paul would have received if the King Crab, both the North Region King Crab and the Non-Designated King Crab, were landed in Saint Paul;

WHEREAS, without the Exemption Contract, the North Region Crab could not be delivered to Unalaska and Unalaska would not collect any raw seafood product tax on the North Region Crab;

WHEREAS, the Memorandum of Agreement Regarding Certain 2025 Bristol Bay Red King Crab

Landings (King Crab MOA) implements the Exemption Contract by having Unalaska, on behalf of Saint Paul, collect the 3.5% seafood tax on North Region Crab and the 2% seafood tax that Saint Paul would have collected if the Non-Designated Crab were landed in Saint Paul and remit those amounts to Saint Paul;

WHEREAS, implementing the Exemption Contract through the King Crab MOA will provide Unalaska secondary economic benefits from delivery of the King Crab to Unalaska, including increased sales tax revenue and increased economic activity resulting from the delivery to and processing of up to 136,686 additional pounds of king crab in Unalaska;

WHEREAS, the Exemption Contract and implementation of its Saint Paul compensation pursuant to the King Crab MOA benefits all parties and affected communities: harvesters are able to harvest and sell a million and half pounds of crab that would otherwise go unharvested, processors are able to process a million and half pounds of crab (and sell the processed crab to their customers) that would otherwise go unprocessed, Saint Paul receives taxes that could not be assessed if the North Region Crab were not harvested, and Unalaska receives economic activity from an additional million and half pounds of crab being delivered to Unalaska, processed in Unalaska, and shipped worldwide from Unalaska; and

WHEREAS, the King Crab MOA further implements the Exemption Contract by establishing that Saint Paul should receive any municipal allocation of Alaska Shared Fisheries Business Tax fisheries attributable to the King Crab subject of the agreement.

NOW THEREFORE BE IT RESOLVED that the Unalaska City Council ratifies Unalaska Crab, Inc.'s execution of the King Crab Exemption Contract; and

BE IT FURTHER RESOLVED that the Unalaska City Council hereby approves the King Crab MOA between the City of Unalaska and the City of Saint Paul and authorizes the Mayor to sign the agreement on behalf of the City of Unalaska; and

BE IT FURTHER RESOLVED that the Acting City Manager and the City Clerk are authorized to take actions reasonably necessary to implement the King Crab MOA.

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on November 25, 2025.



Vincent M. Tutiakoff, Sr.  
Mayor

ATTEST:



Estkaen P. Magdaong, CMC  
City Clerk



## MEMORANDUM

**TO:** Mayor Vincent M. Tutiakoff, Sr.  
Unalaska City Council

**FROM:** Charles A. Cacciola



**RE:** MOA for King Crab Fish Taxes

**DATE:** November 19, 2025

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The proposed memorandum of agreement for king crab (King Crab MOA) provides for Unalaska to collect and remit to Saint Paul fish tax on certain red king crab delivered to and processed in Unalaska rather than Saint Paul. In effect, Unalaska would be collecting Saint Paul fish tax on behalf of Saint Paul for this king crab. The King Crab MOA also provides for Saint Paul to receive Alaska Shared Fisheries Business Tax associated with this king crab.

Last year, Unalaska and Saint Paul entered into an agreement for Unalaska to collect and remit to Saint Paul a 3.5% tax on that season's North Region *snow* crab. This proposed King Crab MOA is similar. However, there is a significant difference beyond crab species: This King Crab MOA also provides for Unalaska to remit the 2% tax collected on 71,042 pounds of king crab that does not have a region landing designation.

The King Crab MOA pertains to king crab only. A separate agreement for *snow* crab taxes is expected to be presented to council in December or January.

### Background

Federal legislation created the Bering Sea and Aleutian Islands Crab Rationalization Program (Program) in 2004 and 2005. Under the Program, some portion of the total allowable catch must be landed in the North Region, which includes Saint Paul. Other crab can be landed in the South Region, which includes Unalaska. There is also crab that does not have a regional designation, which can be landed anywhere.

As they do each year, the harvesters, processors, and community representatives entered into a Framework Agreement. Unalaska Crab, Inc. approved the 2025 Framework Agreement at its October 14, 2025 meeting, which was publicly held immediately before the council's meeting of the same date.

Under the Framework Agreement, the parties can alter the regional landing designations during the season via an exemption contract. An exemption contract exempts certain crab from regional landing requirement that would otherwise apply. An exemption contract can also provide compensation for a change in landing designation.

## **2025 King Crab Exemption Contract**

Several weeks ago, 65,644 pounds of king crab with a North Region designation (North Region King Crab) and 71,042 pounds of king crab without a regional landing designation (Non-Designated King Crab) was harvested and on vessels in route to Saint Paul for processing.<sup>1</sup> However, an unexpected boiler breakdown resulted in the only North Region processing platform being out of operation. Thus, this king crab, 136,686 pounds in total, could not be landed in Saint Paul.

Federal law requires that the North Region King Crab be landed in the North Region (functionally, in Saint Paul) unless there is an exemption contract. The *Non-Designated King Crab* is not subject to that restriction. However, we understand that the harvesters had an existing contract for the Non-Designated King Crab to be landed in Saint Paul. With approximately 135,000 pounds of crab already on vessel, the parties to the 2025 Framework Agreement had to (and did) act fast so that this king crab would not spoil.

The 2025 Framework Agreement parties, including Unalaska Crab, Inc., entered into an exemption contract for the king crab (King Crab Exemption Contract), which was then filed with the National Marine Fisheries Service.<sup>2</sup> The King Crab Exemption Contract calls for the North Region King Crab and the already-harvested 71,042 pounds of Non-Designated King Crab to be landed in Unalaska. The King Crab Exemption Contract also contemplates tax-based compensation for Saint Paul, consisting of three elements:

1. 3.5% of the sale price of the 65,644 pounds of North Region King Crab;
2. 2% of the sale price of the 71,042 pounds of Non-Designated King Crab; and
3. Alaska Shared Fisheries Business Tax in proportion to the above amounts of crab.

Our understanding is that the North Region King Crab and Non-Designated King Crab have been off-loaded in Unalaska and the processor collected the 3.5% and 2% taxes described above.

## **The King Crab Memorandum of Agreement**

The proposed King Crab MOA implements the compensation component of the King Crab Exemption Contract. This consists of collection and payment to Saint Paul of three different taxes described above. These taxes, and Unalaska's administrative fee, are explained in more detail below.

### **1. 3.5% Tax on North Region King Crab**

For the North Region King Crab, the processors collected 3.5% of the sale price per the King Crab Exemption Contract. The processors are to remit the collected tax to Unalaska. Unalaska is to later remit to Saint Paul the collected fish tax of 3.5% on the North Region King Crab, less Unalaska's administrative fee of 1.5% of the amount of tax collected. (For example, for each \$10,000 of North Region King Crab sold, Unalaska collects \$350, remits \$344.75 to Saint Paul, and retains \$5.25 for administrative costs.)

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<sup>1</sup> These amounts of North Region King Crab and Non-Designated King Crab are estimates, though should be fairly accurate. If the actual fish tickets vary, the fish tickets shall control.

<sup>2</sup> A copy of the King Crab Exemption Contract is attached to the proposed resolution.

The present sale price for king crab is estimated at \$20 per pound. Using \$20 for illustrative purposes, the 65,644 pounds of North Region King Crab has a wholesale value of \$1,312,880. Based on this estimate, Unalaska would:

- Collect \$45,951 from the processor
- Remit \$45,362 to Saint Paul
- Retain \$689 for Unalaska's administrative costs

**2. 2% Tax on Non-Designated King Crab**

For the Non-Designated King Crab, the processors collected 2% of the sale price. The processors are to remit the collected tax to Unalaska. Under the proposed King Crab MOA, Unalaska is to remit to Saint Paul the 2% fish tax on the Non-Designated King Crab to Saint Paul, less an administrative fee of 1.5% of the amount of tax collected.

Again using \$20/lb., the 71,042 pounds of Non-Designated King Crab has a wholesale value of \$1,420,840. Accordingly, Unalaska would:

- Collect \$28,417 from the processor
- Remit \$27,991 to Saint Paul
- Retain \$426 for Unalaska's administrative costs

**3. Alaska Shared Fisheries Business Tax**

The state levies a fisheries business tax on the processing of seafood. Half of the collected tax is to be paid by the state to the municipality where the fish is landed.

The King Crab MOA calls for Saint Paul to receive the municipal share of the Alaska Shared Fisheries Business Tax associated with the North Region King Crab *and* the Non-Designated King Crab that is landed in Unalaska. In effect, Unalaska and Saint Paul would agree that for the purposes of the municipal share of the state tax, the North Region King Crab and the Non-Designated King Crab should be considered as landed in Saint Paul. The municipal share of Alaska Shared Fisheries Business Tax for the North Region King Crab is estimated at \$19,693; the Non-Designated King Crab at \$21,313.

## **MEMORANDUM OF AGREEMENT**

### **REGARDING CERTAIN 2025 BRISTOL BAY RED KING CRAB LANDINGS**

The City of Unalaska (“Unalaska”) and the City of Saint Paul (“Saint Paul”) enter into this Memorandum of Agreement (“MOA”) for the purpose of joint administration of taxation for certain 2025 Bristol Bay red king (BBR) crab landings.

#### **Recitals**

A. The Crab Rationalization Program (Program) regulations governing the 2025 BBR crab fishery include a regional landing requirement under which a certain amount of crab from the BBR Fishery must be landed in each of the “North” and “South” regions, as defined under the Program (the “Regional Landing Requirement”).

B. Due to mechanical problems with the boiler of the F/V Bountiful which resulted in an unexpected breakdown and will necessitate significant repairs requiring at least two weeks to complete, the only available processing platform in the North Region was left out of operation. Accordingly, it is not feasible to deliver the BBR crab with a North Region landing designation to a Saint Paul Island, North Region processor.

C. The October 2025 Framework Agreement establishes general terms and conditions under which an exemption contract may be negotiated and executed among some or all of the parties thereto, which may include terms for compensation in the event that Regional Landing Requirements are altered by agreement of the parties and ratified by NMFS.

D. To ensure that the entire BBR TAC, including that designated for delivery to the North Region, could be harvested, parties to the Framework Agreement entered into that certain Exemption Contract. The Exemption Contract pertains to up to 65,644 pounds of North-designated BBR quota (North Region King Crab) and up to 71,042 pounds of non-regionally designated quota (Non-Designated King Crab) that would have been landed in the North Region to the benefit of Saint Paul. The Exemption Contract enables the North Region King Crab to be delivered to Unalaska, which is in the South Region, rather than to Saint Paul Island, which is in the North Region.

E. However, delivering the North Region King Crab to Unalaska results in Saint Paul losing tax revenues and economic benefits and Unalaska gaining those benefits. Similarly, the loss of Non-Designated King Crab that would have been delivered to the North Region results in Saint Paul losing tax revenues and economic benefits associated with said crab and Unalaska gaining those benefits.

F. The parties to the Exemption Contract agreed that the only possible compensation for Saint Paul is monetary relief based on revenues that Saint Paul would have received if the North Region King Crab and Non-Designated King Crab were landed in Saint Paul, consisting of the following:

- 1) Crab landings taxes equal to what Saint Paul would have received if the North Region King Crab were landed in Saint Paul, that is 3.5% tax assessed on 65,644 pounds of said crab is delivered in Unalaska; and
- 2) Crab landings taxes equal to what Saint Paul would have received if the Non-Designated King Crab were landed in Saint Paul, as intended, that is 2.0% tax assessed on 71,042 pounds of said crab that is delivered in Unalaska; and
- 3) The municipal share of all State of Alaska Fisheries Business Taxes that are assessed on all North Region King Crab and Non-Designated King Crab and subsequently remitted to the City of Unalaska.

G. However, Unalaska levies a 2% raw seafood tax. To achieve the compensation identified in the Exemption Contract, the Harvesters and Processors agreed that for North Region King Crab delivered to Unalaska, the Harvesters would pay, and the Processors would collect and remit to Unalaska, a total of 3.5% (inclusive of Unalaska's tax) on North Region King Crab. That is, the same amount that would be paid and remitted to Saint Paul if North Region King Crab deliveries were made to Saint Paul Island.

H. The parties to the Exemption Contract also memorialized their understanding and intent for Unalaska and Saint Paul to agree to implement between the cities the collection and remittance of the compensation for Saint Paul identified by the Exemption Contract.

I. Without the Exemption Contract, the North Region King Crab could not be delivered to Unalaska. Unalaska could not collect any raw seafood product tax on any of the North Region King Crab. By collecting and remitting to Saint Paul the proceeds of Unalaska's tax assessed on North Region King Crab, Unalaska does not "lose" any tax revenue that it would have received without the Exemption Contract. Unalaska will receive secondary and tertiary economic benefits from delivery of North Region King Crab to Unalaska, including increased sales tax revenue and increased economic activity resulting from the delivery to and processing of up to 65,644 additional pounds of North Region King Crab to Unalaska.

J. In addition, by collecting and remitting to Saint Paul the proceeds of Unalaska's tax assessed on Non-Designated King Crab, Saint Paul will, in compensation for agreeing to the Exemption Contract, be compensated for lost tax revenues and economic benefits that it would have derived from 71,042 pounds of Non-Designated King Crab that were to be delivered to the North Region. Unalaska will receive secondary and tertiary economic benefits from delivery of Non-Designated King Crab to Unalaska and associated economic activities.

K. The Exemption Contract and implementation of its Saint Paul compensation by the Harvesters and Processors, and by Unalaska and Saint Paul pursuant to this MOA, benefits all parties and affected communities. In exchange for an exemption, Harvesters are able to harvest and sell North Region King Crab that would otherwise go unharvested; Processors are able to process North Region King Crab (and sell the processed crab to their customers) that would otherwise go unprocessed; Saint Paul receives landing taxes that could not be assessed if the North Region King Crab were not harvested and compensation in the form of taxes for the loss Non-Designated King Crab that would have been landed in the North Region; Unalaska

receives economic activity from the North Region King Crab, as well as the Non-Designated King Crab, being delivered to Unalaska, processed in Unalaska, and shipped worldwide from Unalaska.

L. Alaska Statute 29.35.010(13) establishes that all municipalities have the power “to enter into an agreement, including an agreement for cooperative or joint administration of any function or power with a municipality[.]”

### **Agreement**

NOW, THEREFORE, the City of Unalaska and the City of Saint Paul agree as follows:

1. Collection of 3.5% on North Region King Crab. Unalaska shall collect its 2% raw seafood tax all North Region King Crab sold in Unalaska and from the processors that are parties to the Exemption Contract shall collect an additional 1.5% of the of the primary gross sales value of all North Region King Crab sold in Unalaska. To the degree practicable, the entire 3.5% on the sales value of North Region King Crab shall be collected in accordance with UCO Chapter 6.44, including the collector’s compensatory discount set forth in UCO 6.44.110.

2. Remittance of North Region King Crab and Non-Designated King Crab Proceeds.

(a) Pursuant to the provisions of this section, Unalaska shall remit to Saint Paul the amount of the 3.5% total that Unalaska collects under Section 1 from sale of North Region King Crab and 2% that Unalaska collects under Section from sale of Non-Designated King Crab during the 2025 season, less an administrative fee of 1.5% of the otherwise remittable amount, which shall be retained by Unalaska to offset its costs of administering collection on behalf of Saint Paul. Should the fish tickets and/or raw seafood tax returns for the North Region King Crab or Non-Designated King Crab show total weights that are lower than those set forth in Recital paragraph D, the fish tickets and raw seafood tax returns shall control.

(b) Unless otherwise agreed to by the cities, on or before March 15, 2026, Unalaska shall remit to Saint Paul the amounts remittable under subsection (a) received by Unalaska on or before February 15, 2026.

(c) Unless otherwise agreed to by the cities, on or before June 30, 2026, Unalaska shall remit to Saint Paul the amounts remittable under subsection (a) that were not previously remitted to Saint Paul. Should Unalaska collect any amount remittable to Saint Paul under subsection (a) after June 30, 2026, Unalaska shall remit such amounts to Saint Paul within 30 days of receipt.

(d) Amounts to be remitted to Saint Paul under subsection (a) shall include any interest or penalty that Unalaska receives from a collector as a result of the collector’s delinquent remittance of amounts assessed or levied on the sale of North Region King Crab and Non-Designated King Crab during the 2025 season to the extent those amounts can be reasonably differentiated from interest and penalty on raw seafood product tax amounts retained by Unalaska.



(e) With each remittance of funds pursuant to this section, Unalaska shall furnish to Saint Paul an accounting of amounts collected on North Region King Crab and Non-Designated King Crab sales and remitted to Saint Paul, together with additional documentation as Saint Paul may reasonably request. To the extent that Saint Paul requests documentation or information that is confidential under UCO 6.44.100, Saint Paul shall preserve the confidentiality as a component of municipalities' joint administration of this program.

3. Allocation of Alaska Shared Fisheries Business Tax. Saint Paul and Unalaska will both suffer significant effects from fisheries business activities during the 2025 season, including significant effects from the fisheries business activities that are the subject of this MOA specifically. The cities acknowledge and agree that the significant effects Saint Paul suffers from fisheries business activities during the 2025 season significantly exceed the compensation intended by this MOA. Although Unalaska also suffers significant effects from fisheries business activities during the 2025 season, it is the cities' intent and agreement that Saint Paul, in light of the extraordinary hardship, should be the principal beneficiary of any fisheries business tax allocated pursuant to AS 29.60.450 to the extent such allocation is based on or attributable to resource landing tax production value of North Region King Crab and the Non-Designated King Crab poundage identified in Section D above during the 2025 season (the "Saint Paul Allocation"). The cities shall work in good faith to ensure that the State of Alaska fully funds its obligations to the municipalities under AS 29.60.450 and, to the extent possible, for the Saint Paul Allocation to be transmitted directly to Saint Paul. To the extent that the Saint Paul Allocation is transmitted to Unalaska, within 30 days of Unalaska's receipt of same, the cities shall work in good faith to determine the amount of Saint Paul Allocation received by Unalaska and Unalaska shall pay said amount to Saint Paul as an effect of fisheries business activities on the municipalities and to reduce those effects.

4. Refunds. In the event that Unalaska is ordered by a court of competent jurisdiction to refund any amount that Unalaska has remitted to Saint Paul pursuant to Sections 2 or 3 of this MOA, Saint Paul shall, within 30 days of such order, absent a stay, pay to Unalaska the same amount.

5. Effective Date. This MOA shall not be effective until it is approved by motion or resolution of the city council of each the City of Unalaska and the City of Saint Paul.

IN WITNESS WHEREOF, the cities have executed this MOA on the respective dates indicated below.

**CITY OF UNALASKA**

**CITY OF SAINT PAUL**

  
Vincent M. Tutiakoff, Sr.      Date \_\_\_\_\_  
Mayor

\_\_\_\_\_  
Joseph Kozloff      Date \_\_\_\_\_  
Mayor

**EXEMPTION CONTRACT**  
**TO THE INSEASON NOTICE OF EXEMPTION**

Pursuant to the 2025 Regional Landing Requirement Relief Framework Agreement, this Exemption Contract is entered into as of November 5, 2025 by and among each Harvester, IFQ Holder, IPQ Holder, and Community Representative identified on Schedule A to this Agreement (the "parties"), with respect to the following facts:

A. Harvester and IPQ Holder are engaged in the 2025 Bristol Bay Red King Crab fishery (the "BBR Fishery"). The Crab Rationalization Program (Program) regulations governing the BBR Fishery include a regional landing requirement under which a certain amount of crab from the BBR Fishery must be landed in each of the "North" and "South" regions, as defined under the Program (the "Regional Landing Requirement").

B. Harvester and IFQ Holder have taken measures to reduce the risk that they would need to obtain an exemption from the Regional Landing Requirement, as described in Section 3, below. Even so, Harvester and IFQ Holder have determined that under the current BBR Fishery circumstances, it is necessary to deliver the crab that is the subject of this Contract in a region other than the region designated on the IFQ permit under which it is harvested.

C. Harvester has an existing obligation to deliver the crab subject to this Agreement under a regionalized "share match" between IFQ Holder and IPQ Holder. Therefore, IPQ Holder's consent to the terms of this Agreement is an essential condition to Harvester's ability to obtain the contemplated exemption and fulfill related compensation obligations described below.

D. IPQ Holder expected and intended to have the crab subject to this Agreement processed on a floating processor in the North Region, in which the Originating Community of Saint Paul, Alaska, derives tax revenues and other economic benefits. However, if it is delivered under the regional exemption contemplated by the Agreement, it would be delivered in the Destination Community (Unalaska, Alaska), and Saint Paul would lose the related tax revenues and economic benefits. Those losses would normally be mitigated through compensatory deliveries to Saint Paul. However, since it is not possible to make compensatory deliveries under current BBR Fishery Circumstances, it is appropriate for Saint Paul to receive monetary compensation from Unalaska to offset those losses.

Now, therefore, the parties agree as follows:

1. Amount of Crab Subject to the Exemption Contract. The maximum amount of BBR crab that would be delivered under the exemption granted in connection with this Exemption Contract (the "Exemption") is 65,644 pounds of North-designated quota, and 71,042 pounds of non-designated quota that would have been landed in the North region under normal circumstances. This Exemption Contract shall apply to the 2025-26 season only.



2. Circumstances Necessitating Exemption. The Exemption is necessary because the boiler servicing the only processing platform in the North suffered an unexpected breakdown, necessitating significant repairs that will take roughly two weeks to complete. As of November 4, 2025, one crab harvesting vessel is close to the Pribilofs with crab on board and a second vessel is at sea with crab on board. These are the only two vessels harvesting North BBR and failure to obtain an exemption will mean deadloss of all harvested crab. There are no other crab processing options for North BBR.

3. Actions Taken to Reduce Need for Exemption. The parties have concluded that given the BBR Fishery circumstances described in 2 above, no actions to reduce the need for the Exemption are viable.

4. Compensation for Exercising Exemption. The parties acknowledge that the only possible type of compensation is monetary relief for Saint Paul in the North Region. This monetary relief is based on revenues that Saint Paul would have received if the North Region designated BBR, and the agreed-upon 71,042 pounds of non-designated BBR, were landed in Saint Paul and consist of the following:

- a) Crab landings taxes equal to what Saint Paul would have received if the BBR were landed in the North Region, that is 3.5% tax assessed on all BBR crab quota shares with a North Region designation that are delivered in Unalaska; and a 2% tax assessed on 71,042 pounds of non-designated BBR crab quota shares that are delivered in Unalaska.
- b) All State of Alaska Fisheries Business Taxes that are assessed on all BBR crab quota shares with a North Region designation, and on 71,042 pounds of non-designated crab quota shares, and subsequently remitted to Unalaska.

5. Fishery Resource Disaster Relief. In the event that funds are made available in response to a 2025-26 BBR Fishery disaster determination as established in Section 312(a) of the Magnuson-Stevens Fishery Conservation and Management Act (16 U.S.C 1861a(a) as amended, Saint Paul, as one of the affected fishing communities, will receive credit for landings of BBR North Region designated crab and 71,042 pounds of non-designated crab that are landed in Unalaska, if such landings are used to determine the amounts of disaster funds to be allocated to the applicable affected fishing communities.

6. Implementing Compensation.

6.1 *By the Communities*. It is the parties' intent and understanding that Saint Paul and Unalaska shall enter into an agreement to implement Unalaska's collection of Saint Paul's compensation identified in this Exemption Contract, by both 4(a) and 4(b), and remittance of the collected compensation, less an administrative fee of 1.5% of the gross compensation collected, to Saint Paul.

6.2 *By Harvesters and Processors*. Saint Paul levies a 3.5% seafood tax. Unalaska levies a 2% seafood tax. To achieve the compensation identified in this agreement, the parties agree that for BBR crab quota shares with a North Region designation delivered to Unalaska, a total of 3.5% (inclusive of Unalaska's tax), and for 71,042 pounds of non-designated crab quota shares, a total of 2%, shall be paid, collected, and remitted to Unalaska. Thus, the same amount will be paid and collected on these deliveries as would have been paid and collected if the deliveries were made to Saint Paul.

7. Harvester's Indemnification of IFQ Holder.

7.1 Harvester acknowledges that IFQ Holder is providing Harvester with the financial benefit associated with harvesting crab under IFQ Holder's annual permit, and in consideration for that benefit, Harvester hereby assumes all compensation obligations that IFQ Holder may have now or in the future with respect to the crab delivered under the Exemption.

7.2 Harvester hereby agrees to indemnify, defend and hold IFQ Holder harmless against any claims, liabilities, fines, penalties or forfeitures IFQ Holder incurs in relation to a breach of this Agreement by Harvester.

EXECUTED by the undersigned parties as of the date set forth above.

Schedule A

Community Representatives

<p>CENTRAL BERING SEA FISHERMEN'S ASSOCIATION</p> <p>By: _____</p> <p>Its: _____</p>	<p>UNALASKA CRAB, INC.</p> <p>By: <u>Vincent M. Sutiakoff</u></p> <p>Its: <u>PRESIDENT</u></p>
<p>ALEUTIAN PRIBILOF ISLAND COMMUNITY DEVELOPMENT ASSOCIATION</p> <p>By: _____</p> <p>Its: _____</p>	<p>KODIAK FISHERIES DEVELOPMENT ASSOCIATION</p> <p>By: _____</p> <p>Its: _____</p>

Community Representatives for Non-ROFR IPQ

<p>CENTRAL BERING SEA FISHERMEN'S ASSOCIATION</p> <p>By: _____</p> <p>Its: _____</p>	<p>ALEUTIAN PRIBILOF ISLAND COMMUNITY DEVELOPMENT ASSOCIATION</p> <p>By: _____</p> <p>Its: _____</p>
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IPQ Holders

<p>57 DEGREES NORTH, LLC</p> <p>By: _____</p> <p>Its: _____</p>	<p>ALYESKA SEAFOODS, INC.</p> <p>By: _____</p> <p>Its: _____</p>
<p>APICDA JOINT VENTURES, INC.</p> <p>By: _____</p> <p>Its: _____</p>	<p>ARCTIC SEA HOLDINGS LLC</p> <p>By: _____</p> <p>Its: _____</p>
<p>BLUE DUTCH, LLC</p>	<p>COASTAL VILLAGES REGION FUND</p>

By: _____ Its: _____	By: _____ Its: _____
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IPQ Holders Continued

NORQUEST SEAFOODS, INC.  By: _____ Its: _____	PETER PAN SEAFOODS, INC.  By: _____ Its: _____
QUOTA SHARE LEASING, LLC  By: _____ Its: _____	RAS II, LLC  By: _____ Its: _____
ROYAL ALEUTIAN SEAFOODS, INC.  By: _____ Its: _____	TRIDENT SEAFOODS CORPORATION  By: _____ Its: _____

WESTWARD SEAFOODS, INC.  By: _____ Its: _____
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IFQ Holders

ALEUTIAN ISLANDS COOPERATIVE  By: _____ Its: _____	COASTAL VILLAGES CRABBING COOPERATIVE  By: _____ Its: _____
CPH ASSOCIATION  By: _____ Its: _____	DOG BOAT COOPERATIVE  By: _____ Its: _____
INTER-COOPERATIVE EXCHANGE	R&B COOPERATIVE

By: _____ Its: _____	By: _____ Its: _____
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IFQ Holders Continued

<p>TRIDENT AFFILIATED CRAB HARVESTING CORPORATION</p> <p>By: _____ Its: _____</p>
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**UNALASKA CRAB, INC.**

**RESOLUTION 2025-02**

**A RESOLUTION OF UNALASKA CRAB, INC., APPROVING AN IN-SEASON  
EXEMPTION CONTRACT FOR KING CRAB**

WHEREAS, 50 CFR 680.4 and the Framework Agreement set forth a process for individual fishing quota holders, individual processing quota holders, and Community Representatives (Exemption Applicants) to request an in-season exemption from otherwise applicable geographical restrictions on the delivery or processing of crab; and

WHEREAS, a crab processing vessel has suffered an equipment failure, resulting in an inability to process red king crab with a North Region landing designation; and

WHEREAS, to avoid the loss of approximately 136,686 pounds of red king crab with a North Region landing designation the Exemption Applicants are seeking an in-season exemption to allow certain red king crab with a North Region landing designation (Exempt King Crab) to be landed in Unalaska and/or Akutan;

WHEREAS, the Board of Directors has determined that it is in the best interest of the Unalaska community and Bering Sea crab fishery to agree to an in-season exemption for the Exempt King Crab;

WHEREAS, Alaska Statute 10.20.695(a) provides that action that may be taken at a meeting of the directors may be taken without a meeting if a written consent is signed by all of the directors.

NOW THEREFORE be it resolved that the In-Season Exemption Contract attached hereto is hereby approved by the Board of Directors, and President Vincent M. Tutiakoff, Sr. is authorized to execute the contract on behalf of the Corporation.

DULY ADOPTED by the unanimous written consent of the Board of Directors of Unalaska Crab, Inc.

UNALASKA CRAB, INC.

 11-5-25  
\_\_\_\_\_  
Vincent M. Tutiakoff, Sr.      Date  
President & Director

 11-5-25  
\_\_\_\_\_  
Alejandro Tungul      Date  
Vice President & Director

 11/5/2025  
\_\_\_\_\_  
Estkarlen P. Magdaong      Date  
Secretary & Director