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# 旅館會刊

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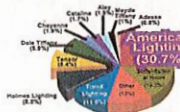
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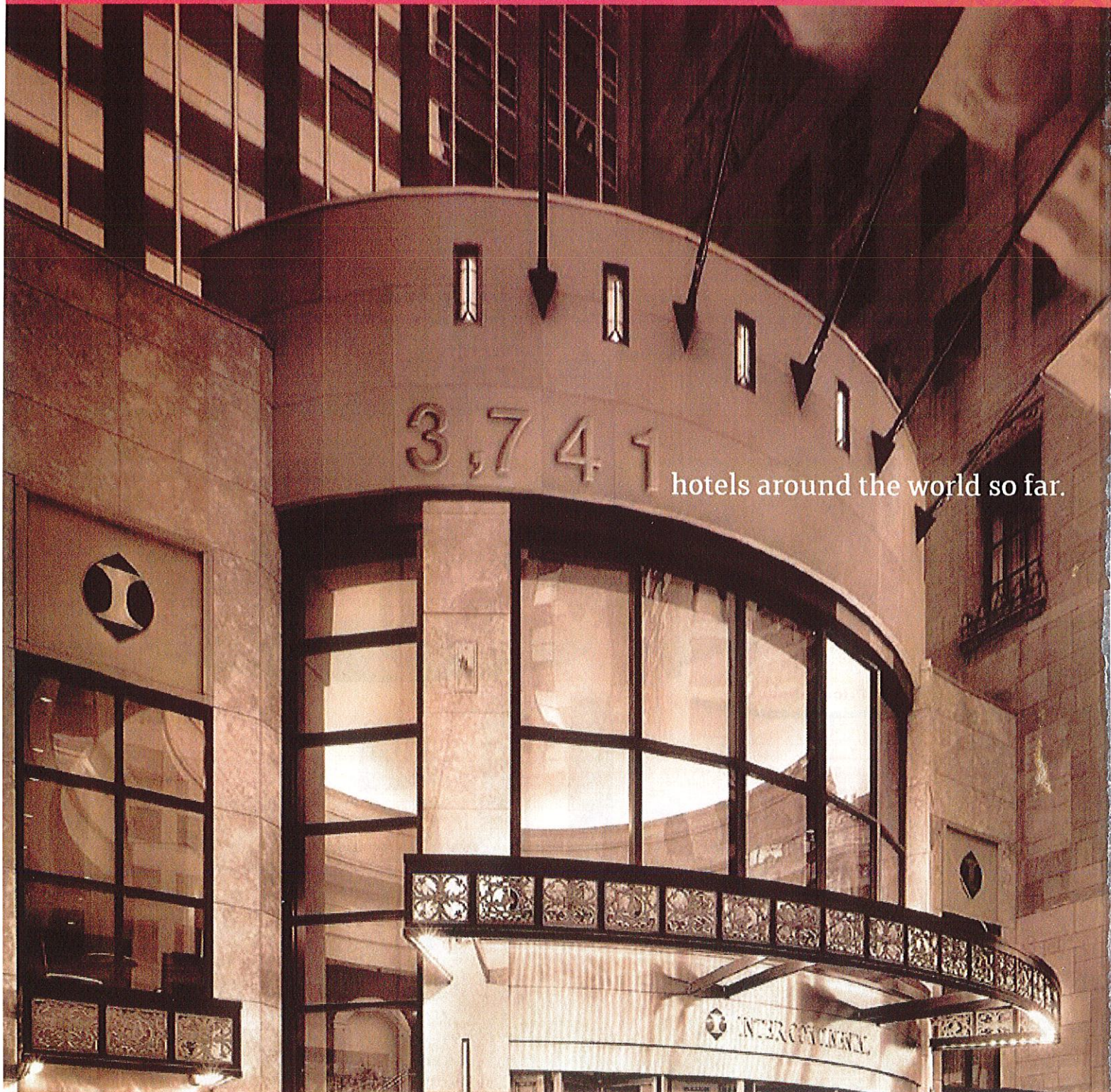
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InterContinental Hotels Group



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汪俊宇

## 會長的 話

### 接棒工程

汪俊宇

公會是以提供最新資訊、知識以便迎接不斷變遷世界的挑戰。

當我接任會長後，我想如何能承繼多位前會長之腳步，來繼續為會員服務，我們面對兩項挑戰，第一項挑戰是讓第二代能產生興趣並進一步積極參與，事實上在邱會長、林會長及許會長任內已大力提拔如Joe, Amy, Michael, Wilson, Nick, Kevin, Andy等未來之星，而其中Joseph已連任兩屆會長，目前為公會之理事長。而他任內有著多項創舉並引介不少第二代來參與，而在本屆亦舉辦兩次青年團之聚會，尤以第一次的聚會由Joseph范理事長主導及支持，並提供場所，同時青年團之團長Amy為了青年團之發展，亦邀請青商會的成員給予我們一些建議及指導，以便進一步讓第二代對返台參訓產生興趣，事實上此種構想是我們去年在參加休斯頓舉辦之北美台灣旅館同業公會上，由僑委會第三處李處長、北美台灣旅館同業公會創會邱會長及現任許會長所提出及建議進行，而李處長並將全力在人力及財力上嘗試的去進行及支援青年團到台灣之訓練、參訪及活動，大部份的第二代對台灣了解不深，並且由於平日太忙亦無機會共同活動及了解，於是在第一次的理事會邱會長及許會長再次提出此計劃，並要我配合他們來完此事，我們立刻從兩方面分頭進行，一方面尋求願意參加的年輕第二代來報名，同時向台灣僑委會來進行申請，在我們邱會長(其亦為現任僑務委員)，設法與台灣方面的副委員長及李長連絡並設法安排與張委員長的面談，張委員長非常有親和力，並立刻答應予以支持，在此我們非常謝謝張委員長的大力支持，並感謝邱會長及許會長在人力及財力之支援，他們的北美及南加台灣旅館公會之靈魂人物。

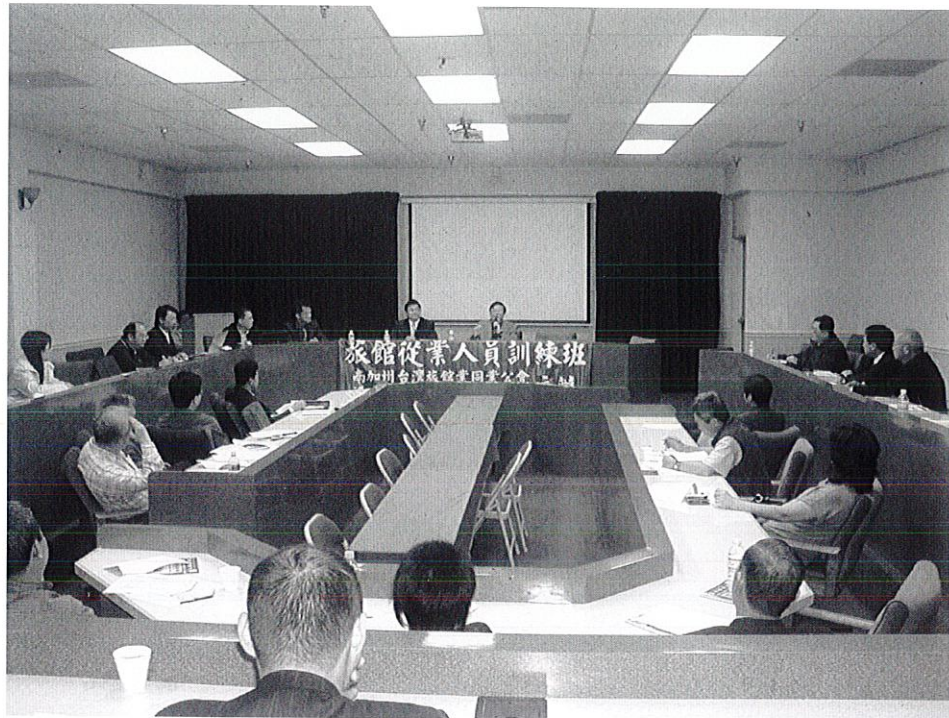
而第二目標即為與主流接軌，為了達成此一目標與主流同業又經由座談會及會議，來邀請主流同業共同舉辦及合作，在范會長及Wilson汪副會長之引薦下得以請來全美知名之旅館業律師李律師Jim Bitler來主導，他是全美極為知名之旅館權威律師，他們有一個專門處理旅館相關方



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本會會長汪俊宇合影。

面之律師群，而他們亦為幾個知名會議之主導者如「旅館財源會議」、「旅館開發會議」及「綠色旅館開發會議」均極為知名，他能答應為我們組織及主持座談會將引起主流媒體對我們之注意。

此外，我們亦請到了全球開發及旅館設計之知名設計公司之首席代表Mr. Raj Chandnani來討論未來之旅館趨勢，而更令人高興的我們能請到從台灣來而在全美極俱知名度的綠色旅館之開發商張之毅先生來演講，此為一千載難逢之機會，請在2008年6月15日下午1:00來我們台灣人所擁有的Bonaventure Hotel來參加，並請與我們總幹事Shirley邱連絡，她的電話為626-280-2207，希望大家均有一個愉快之參與。



## Laying a Ground for Transformation

*By Gerald Wang*

Our mission statement is to serve our members by providing them with the most current information, knowledge to meet the challenges of the constantly changing world.

From day one of my term as President of our Association, I thought about what I could do to best serve our association. The challenge that we face is in two-fold. The first challenge is commanding the attention, interest and involvement of our 2nd generation, the so called "Young Adult Group". This part is currently in progress and the in the mind of our past Presidents including Chris Chiu and Herman Lin. They were supportive and brought such talented and great future leaders such as Joseph Fan, Amy Wu, Michael Wang, Wilson Wang, Nicholas Teng, Kevin Chiu, Andy Hsu, Kevin Chen etc. On board already, Joseph Fan our current Chairman has served two terms as President and has introduced a lot of new ideas and recruited more and more 'young adults' to participate. during his term, I will continue this effort and put this as my first initiative. As my first initiative, it is to get the young adult's interest, involvement, and eventually, have them to run our association. This first initiative has been brought in our director's meeting, and it has been strongly supported by Chris Chiu (The founding President of Taiwan Motel, Hotel hence gave me an order and assignment to plan this trip. We actually start from both directions, in one hand we try to promote and select the 'young adults' to participate. On the other hand, we try to communicate through the organization to get the program started on the right foot. Having Chris as one of the direc-

tors of the OCAC, he arrange a meeting with Dr. Fu-Mei Chang the Minister of OCAC in Los Angeles. She is so nice and we have 100% support from her. I would like to take this opportunity to thank her for her strong support to promote the growth of this program. I would like to thank for the vision that both Chris and Steven foresee and give me a chance to work with them to make the trip happened. The continuation of the program creates an environment to attract 'young adult's' interest and involvement and organized training program.

It is very important to transform our association and approach a new era led by the future leader of our association.

The second initiative is get our association acknowledged by the US mainstream Lodging Industry. Our association has been established over 30 years now. We have to let the mainstream known our existence, and to be able to participate and be integrated with them. In order to make that happen, we need to invite the mainstream Lodging related firm to participate in our various programs such as the annual conference, seminar etc. So far we have the support from Mr. Jim Butler, the partner of Jeffer Mangels Butler & Marmaro LLP. He is the hotel lawyer at JMBM's Hospitality Group, one of the leading hotel lawyers in US. For more information, you can access to to organize and host the seminar of our annual conference for both the Taiwan Hotel, Motel Association of North America and Southern California. This initiative will boost the image of both the Association of

North America and Southern California, which in turn, will be noticed by the mainstream media. The theme for the seminar of our annual conference would be “Creating Value and Solutions in Hotel Ownership and Operations,” of which was suggested by Jim. I also endorsed this theme, hoping this would be a good beginning for the year to come. Other presenters in this seminar would be as follow:

1. PKF by Bruce Baltin – State of the Hospitality Industry in the United States
2. Atlas Hospitality by Wilson Wang – California hotel markets: Where we’ve been and where we are going.
3. JMBM topics –  
Guy Maisnik – Captures the value and solves problems in the acquisition stage.  
Marta Fernandez – State of Union – How unions are changing the hospital ity business?  
Bob Braun – Tips, Trap and Tricks in hotel management and franchise agreements  
Jim Butler – The Hard Economics of Green Hotel Development – Doses it really work? Including supplementary topics.  
Please bear in mind all the presenter are top attorney and expert in our Lodging Industry.
4. WATG – by Raj Chandnani  
Subject is Future Hotel  
WATG world leader in Hotel design on Strategy, Planning, Architecture and Interior.  
You can access to their web site to see what I am talking about.

5. Atman Hospitality Group - Wen I Chang One of the leader of the Green Hotel Development, He is also one of the founder of The Gaia Hotels. Their Gais Napa Valley Hotel & Spa receives LEED Certification.  
Mr. Chang original came from Taiwan. He is now is the speaker for various green development conferences.

We are trying to start the seminar at noon time with a simple lunch served. This is a Seminar that you would not want to be missed. I highly encourage each and every one of your participation in this event. It will be worth your time to listen and learn something new.

I am honored to hold the position as the President of THMASC, and I appreciate the opportunity to serve this association. I am looking forward to work with everyone and strengthen the base for our association.



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第七屆	范宗陳 / John Fan		1981-1982
第八屆	丁昭昇 / Charles Ting		1982-1983
第九屆	劉丁榮 / Ting Liu		1983-1984
第十-十一屆	楊茂生 / Maoson Young		1984-1986
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第十四屆	李木通 / Tom Lee		1988-1989
第十五-十六屆	方俊雄 / Grover Fang		1989-1991
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第十九-二十屆	廖聰明 / Tom Liaw		1993-1995
第二十一屆	陳正吉 / Chen-Chi Chen		1995-1996
第二十二屆	陸和源 / George Lu		1996-1997
第二十三-二十四屆	盧景林 Robert C. Lu		1997-1999
第二十五-二十六屆	邱垂煌 / Chris Chiu		1999-2001
第二十七-二十八屆	許清松 / Stephen Hsu 邱垂煌		2001-2003
第二十九-三十屆	林宣昭 / Herman Lin . 邱垂煌.. 許清松		2003-2005
第三十一-三十二屆	范約瑟 / Joseph Fan . 林宣昭.. 邱垂煌、許清松		31th2005
	.. 許清松.. 林宣昭、盧景林		32th2006
第三十三屆	汪俊宇 / Jerry Wang . 范約瑟.. 盧景林、邱垂煌		2007-2008
	..... 許清松、林宣昭		

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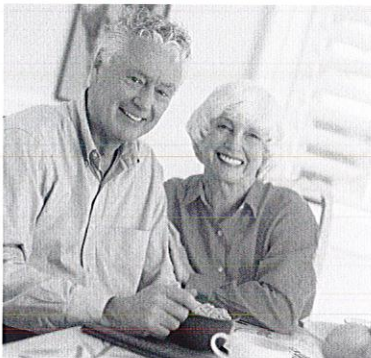
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# 會員福利

人在身體健康的時候，總覺得買健康保險，是一項額外的開支，但是沒有保險一旦生病，在美國的醫療費用，更非一般人能負擔得起，有人花盡一生的積蓄甚至於負債累累。作為一個旅館僱主，如果員工生病而沒有健康保險，造成員工本人財務上發生問題，總會帶給僱主不必要的煩惱。如果是旅館重要的員工，甚至會影響生意。經常聽到員工要求僱主提供健康保險福利，到底是買與不買？那些員工買？用那一種保險？最後再考慮到旅館要負擔多少開支？如果你仔細閱讀本文，或許會為你提供一些答案。旅館公會是南加州所有公會當中少數能提供健康保險福利給會員的公會。

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14. 救護車自付額\$100
15. 買藥\$15/\$30/\$50

(以上所述福利，僅大略性，詳細承保內容，必須直接向HealthNet查問，本文不作任何承諾與保證)

## 二、保險費用(每年九月一日調整一次)

個人	\$403.69
個人+孩子	\$651.95
個人+配偶	\$748.02
全家	\$1063.70
另加\$10手續費每個月。	

## 三、申請方法

1. 必須是旅館公會會員。
2. 個人填寫申請表。
3. 郵寄或傳真申請表。
4. 繳頭一個月保費。
5. 生效日期，可指定當月或下一個月1號。

四、付保險費方式

1. 每個月帳單寄到旅館。
2. 旅館開出支票。
3. 每個月20號必須收到支票，否則保險會被取消，一年內不得再保。
4. 退保必須書面通知，不付保費者，不會自動退保，公會會追繳所欠保費。



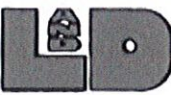
五、常問問題

1. 過去有病歷，已經懷孕，年齡超過65歲時，是否可投保？  
馬上加入旅館公會成會員，每年按時繳會費便可申請。
2. 可否只替經理、會計等主要員工申請？  
只要你是旅館公會會員，投保人只要個別填寫申請表來申請。
3. 65歲以上是否要退保？  
建議最好去申請Medicare，再加上所提供的Senior Plan，就更加完整了。

4. 替員工買保險，對僱主有什麼好處？  
可以留住好的員工，增加工作效率，使旅館生意更穩定。可以只替員工付50%，另50%由員工自行負擔，千萬別給員工錢去自己買保險，否則便失去意義。  
最後總結，希望大家身體健康，人人都有健康保險。加入旅館公會，支持您的公會。在今天競爭的社會中，為你的員工及自己提供一點點的福利，讓您的旅館生意更興隆，賺大錢。

如果有任何保險的問題  
請電：626-215-4584 馮先生。

Magic Chef
FRIGIDAIRE
Panasonic
SONY
SHARP
SKINDRED
Whirlpool
Amana



**南加州家電總代理**  
L & D APPLIANCE CORPORATION




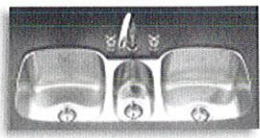

(562)946-1105 (714)523-1432  
FAX:(562)941-9483  
www.lndappl.com




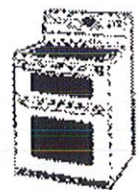

代理世界名牌之冷暖氣機、冰箱、恆溫酒櫃、洗烘衣機、洗碗機、電爐、瓦斯爐、烤箱、抽油煙機、製冰機、垃圾壓縮機、BAR-B-Q 及嵌入式(Built-In)家電及浴廚設備等，專門供應營造、建築、旅館、公寓業及外銷、零售商。

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411 S. Myrtle Ave.  
Monrovia CA 91016  
(626)303-2536 FAX(626)359-6013
- PALM DESERT:  
72750 Dinah Shore Dr. #101  
Palm Desert, CA 92260  
(760)324-9427 FAX(760)324-4327



營業時間：星期一至五 8AM-5PM  
星期六 BY APPOINTMENT ONLY

Viking
Miele
BOSCH
SANYO
GAGGENAU
KOHLER
ELKAY

# 北美洲台灣旅館公會聯合總會 暨所屬分會返國參訪人員

姓名	所屬單位	職務	Tel:	E-Mail
邱垂煌	北美洲台灣旅館公會聯合總會(創會總會長) 南加州台灣旅館業同業公會(顧問)	榮譽總團長	(714)928-9888	<a href="mailto:chiulaxst@yahoo.com">chiulaxst@yahoo.com</a>
許清松	北美洲台灣旅館公會聯合總會(總會長) 南加州台灣旅館業同業公會(顧問)	總團長	(714)588-1515	<a href="mailto:stephen@ramada-anaheim.com">stephen@ramada-anaheim.com</a>
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陳翠玉	北美洲台灣旅館公會聯合總會(副總會長) 紐奧良旅館公會(會長)	副總團長	(504)251-9012	
賴清陽	美南台灣旅館公會(顧問)	副總團長	(713)988-5666	<a href="mailto:alai@lailawus.com">alai@lailawus.com</a>
盧景林	北美洲旅館公會聯合總會(財務長) 南加州台灣旅館業同業公會(顧問)	財務長	(626)215-2610	
汪蔚興	北美洲台灣旅館公會聯合總會(理事) 南加州台灣旅館業同業公會(副會長)	秘書長	(714)393-7390	<a href="mailto:Wilson@atlashospitality.com">Wilson@atlashospitality.com</a>
鄧永征	北美洲台灣旅館公會聯合總會(理事) 南加州台灣旅館業同業公會(副會長)	團員	(805)259-6622	<a href="mailto:nickteng@msn.com">nickteng@msn.com</a>
郭學仁	南加州台灣旅館業同業公會(理事)	團員	(949)582-7100	<a href="mailto:Simonkuo9@aol.com">Simonkuo9@aol.com</a>
劉明岳	南加州台灣旅館業同業公會(理事)	團員	(626)205-8278	<a href="mailto:grandoaktreeinn@aol.com">grandoaktreeinn@aol.com</a>
周培瑩	北美洲台灣旅館公會聯合總會(秘書)	執行秘書	(626)280-2207	<a href="mailto:thmasc@sbcglobal.net">thmasc@sbcglobal.net</a>

## 青年部

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Steven Lee	“	團員	(847)234-6229	<a href="mailto:slee1129@hotmail.com">slee1129@hotmail.com</a>
Felix Wang	“	團員	(310)471-0492	<a href="mailto:felix.wang@thousandoaksinn.com">felix.wang@thousandoaksinn.com</a>
Gina Hong	“	團員	(626)617-6398	<a href="mailto:pianogin@gmail.com">pianogin@gmail.com</a>
Vida Cho	“	團員	(713)492-7198	<a href="mailto:Vcho789@yahoo.com">Vcho789@yahoo.com</a>
Richard Yu	“	團員	(626)551-1266	<a href="mailto:ahhda@hotmail.com">ahhda@hotmail.com</a>
Annie Lu	“	團員	(626)440-5100	<a href="mailto:annie@annielu.com">annie@annielu.com</a>
Jenny Chang	“	團員	(770)365-7696	

# 青年部

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Sean Chang	“	團員	(909)267-8810	hsiang@hotmail.com
James Yin	“	團員	(909)802-6899	Jy76@yahoo.com
David Cheng	“	團員	(714)608-8638	davidchengusa2003@yahoo.com
Scott Lin	“	團員	(619)813-9536	herman.lin@yahoo.com
Derrick Chen	“	團員	(213)220-4090	dchen78998@msn.com
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Betty Tsai				
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Jennifer Hsu	“	團員	(281)989-9996	Jeni.hsu@gmail.com
Annie Chang	“	團員	(626)512-5244	Anniechangx1st@yahoo.com@yahoo.com

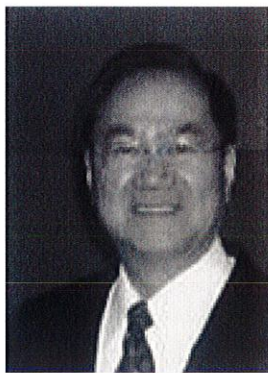
名單有變動，將另行通知。

Shirley Chou • (626)280-2207 • shirleypychou@hotmail.com

※ 汪俊宇 626-826-7083 吳宣蓉 626-890-9005



邱垂煌-榮譽總團長



許清松-總團長



汪俊宇-副總團長



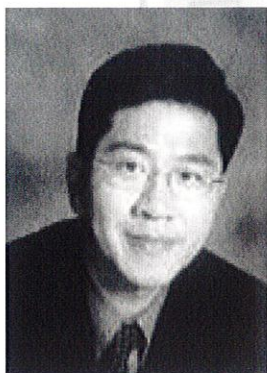
陳翠玉-副總團長



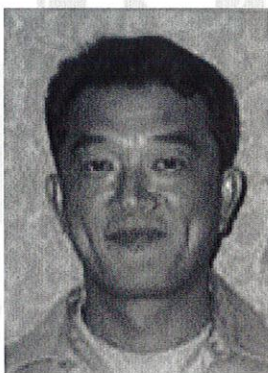
賴清陽-副總團長



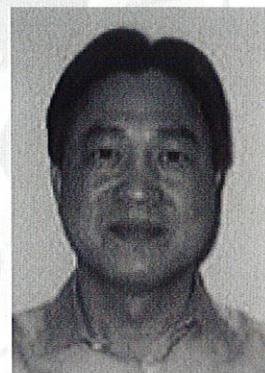
盧景林-財務長



汪蔚與-秘書長



鄧永征-團員



郭學仁-團員



劉明岳-團員



周培瑩-執行秘書



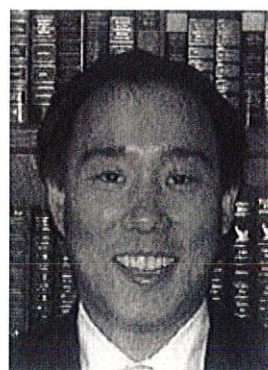
Amy Wu-青年部團長



陳柏睿-青年部副團長



李嘉辰-團員



王偉文-團員



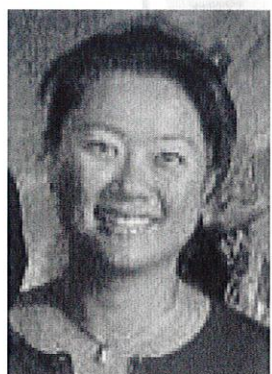
洪千雯-團員



卓鈺琇-團員



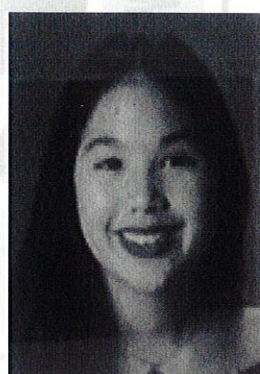
余佩達-團員



Annie Lu-團員



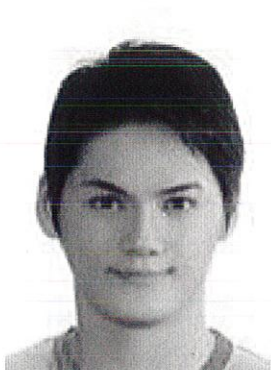
張珍妮-團員



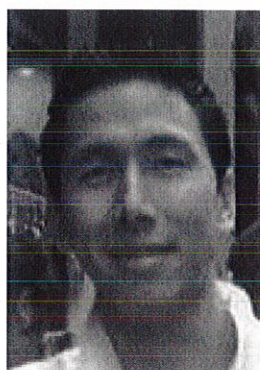
張安妮-團員



蘇珊-團員



張永祥-團員



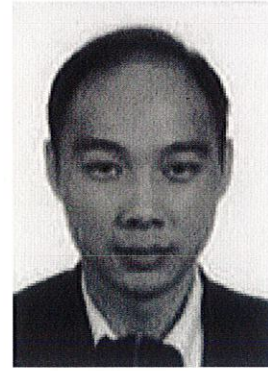
殷逸豪-團員



張家偉-團員



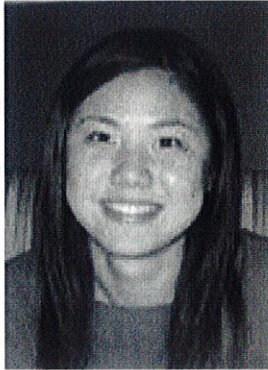
林士殷-團員



Derrick Chen-團員



劉怡青-團員



Vicky Tsai-團員



Betty Tsai-團員



陳冠中-團員



董現龍-團員



David Cheng-團員



許書瑜-團員

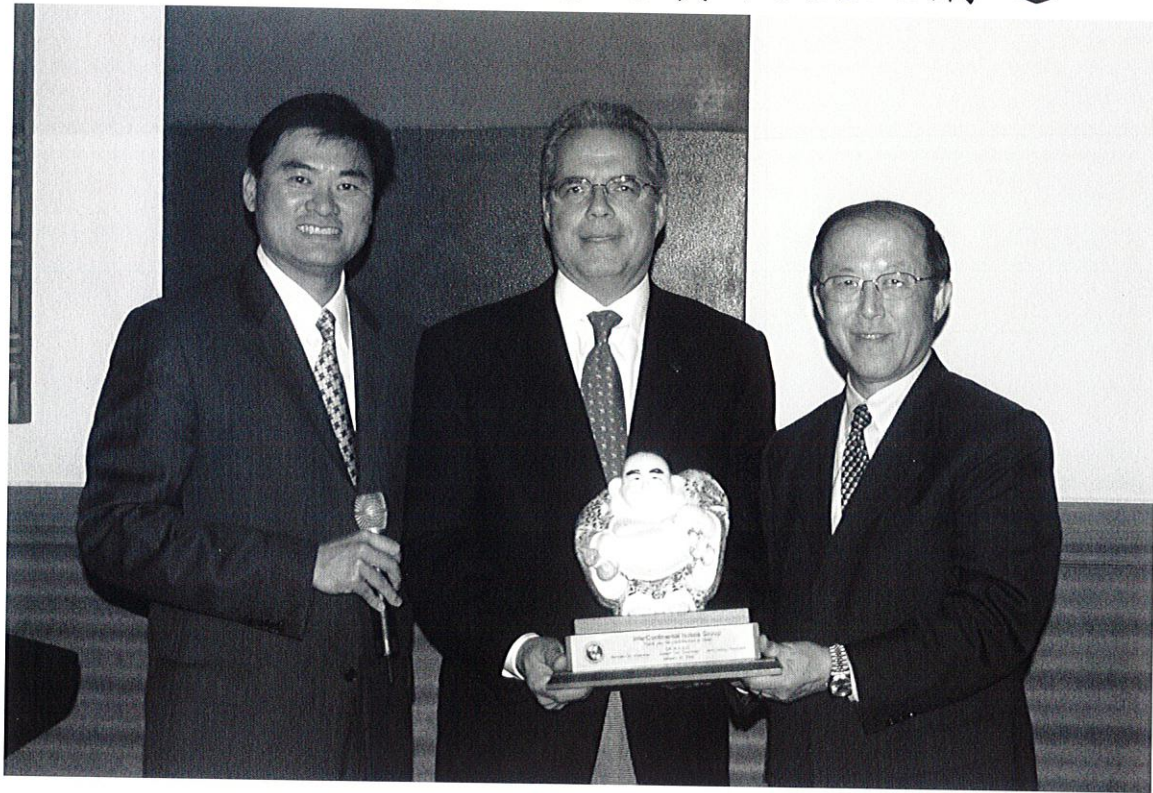


Annie Chang-團員



# InterContinental Hotels Group

邀請華人餐敘透過餐敘彼此溝通



當日有多位華人業者參予



# 新春聯歡晚會



新春聯歡晚會在  
副會長王政煌的  
Atrium Hotel舉辦

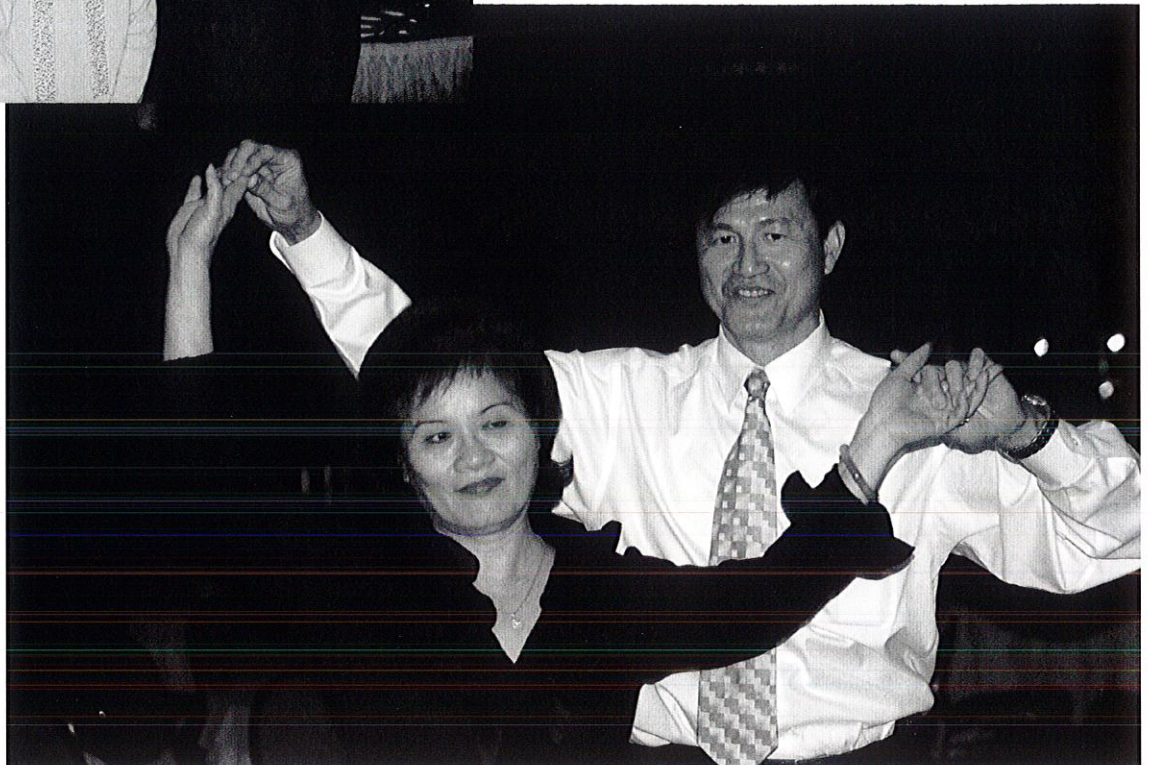




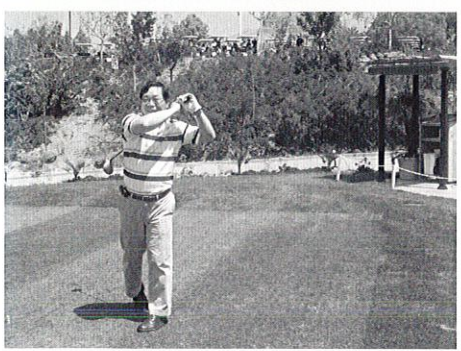
感謝張淑華及  
本會理事許睿明  
的主持及帶動  
全場熱鬧氣氛



新  
春



# 第三十三屆高爾夫球友誼賽



04/16/2008

WESTRIDGE GOLF CLUB





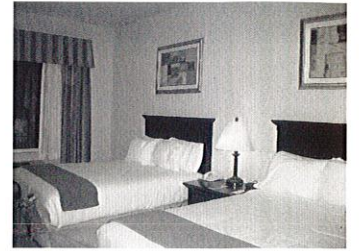
貴  
雲  
賓  
集





感謝各位熱情的參加

# Holiday Inn Oak Valley Grand Opening

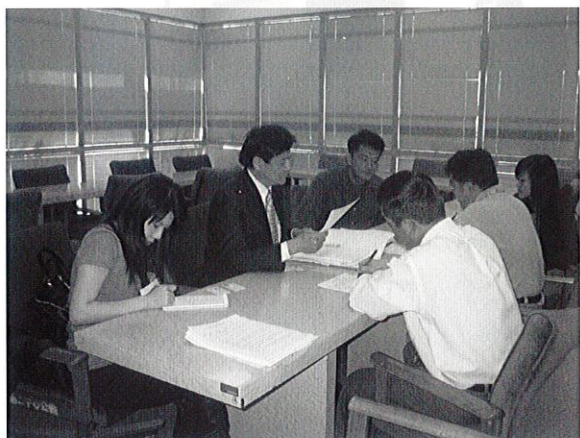


## 贊助廠商



# 訓練班

本會歷年來訓連班在洛杉磯華僑服務中心的鼎力相助下，都有不凡的成績，吸引眾人潮參予，本會理事長范約瑟力邀PKF公司對美國目前的投資狀況及外州的旅館加以說明在目前經濟不穩定的情況下，許多投資者不感掉以輕心，許多投資者仍然在等待著時機，但大家的參予與探討對於投資環境有了更深入的瞭解。





## **33rd Anniversary Convention**

### **2008 Trade Show**

Sunday, June 15th, 2008

Westin Bonaventure Hotel & Suites  
404 South Figueroa Street, Los Angeles, CA

Creating Value and Solutions in Hotel Ownership and Operations

#### **SPEAKERS**

##### **InterContinental Hotels Group (IHG)**

InterContinental Hotels Group is a multinational company which operates several hotel brands. It is the largest hotel company by number of rooms (556,000 as of March 2007).

##### **Bruce Baltin, PKF Consulting**

Bruce Baltin is a Senior VP in the Los Angeles office of PKF Consulting, a national consulting firm specializing in the hospitality and real estate industries.

In his 30 years with PKF, Mr. Baltin has had a wide diversity of experience in the hospitality and tourism industries including market demand studies, valuation, economic and operational consulting and dealing with leases, franchise and management contracts. His industry experience includes hotels, resorts, clubs, restaurants theme parks, and national and state parks. He has worked extensively with various governmental entities in tourism and hospitality real estate issues. He has frequently been quoted in the national and local press and testified as an expert witness on various industry issues.

Prior to joining PKF, Mr. Baltin taught at the University of Nevada, Las Vegas and was corporate operation analyst for the Sheraton Corporation of America.

##### **Wilson Wang, Atlas Hospitality**

Wilson Wang is one of the founding members of Atlas Hospitality Group. Since it's inception in 1997, Mr. Wang has been a significant part of Atlas and helped in creating the success stories of Atlas. Mr. Wang attained his Bachelors Degree from University of Southern California in 1993 with dual emphasis in Corporate Management and Real Estate Financing, and began his real estate brokerage career immediately post graduation. Prior to forming Atlas, Mr. Wang successfully brokered hotels at a national brokerage company.

Mr. Wang focuses on the sale of hotels in the resort and urban markets as well as hotel development opportunities. Transactions such as the 105-room Best Western Hotel (Santa Fe Springs, California), the 113-room Super 8 Hotel (Anaheim, California), 5.2-Acre Anaheim Resort Hotel Development Site (Anaheim, California), 2.2-Acre Anaheim Hotel Circle Development Site (Anaheim, California), and Holiday Inn Select Bakersfield and Convention Center are some of the transactions Mr. Wang represented.

Highlights of Mr. Wang's brokerage career include Deal of the Year Award in 1998 and Director of the Year Award from Taiwan Hotel/Motel Association of Southern California in 1999 and 2001. In August 2002, Mr. Wang was invited as a panelist speaker at the Asian Business League 2002 Real Estate Forum, and was awarded "Outstanding Community Service" by California's Lieutenant Governor Cruz M. Bustamante. Major clients that Mr. Wang has represented include Tarsadia Hotels, Inc., Win-Time Hotels, Inc., Sunstone Hotel Investors, J.E.

Robert Companies, DKN Hospitality Group, Motels of America, AMRESCO and Mitsubishi Manufacturers Bank.

Mr. Wang's philosophy in hotel business is best described as client-needs driven, which is evidenced by the number of clients that have done multiple transactions with him, and his dedication to the services provided to members of THMASC, THMANA and CH&LA. In 2001-2002, the Proposition 65 invaded numerous owners. Mr. Wang solely initiated the research tasks for the Association members and help retained Jeffer, Mangels, Butler & Marmaro, LLP, a prestige law firm in the United States, to represent over 300 hotels from THMASC and CH&LA. With his dedication and services to the hotel owners' community, Mr. Wang is prepared to be an enduring dealmaker in the California hotel industry and an asset to the national hoteliers.

***Jeffer, Mangels, Butler & Marmaro LLP(JMBM)***

JMPM is a California law firm. JMPM's Global Hospitality Group specializes in representing owners, developers, and lenders. The group has helped the clients with more than \$40 billion in hospitality transactions involving more than 1,000 properties around the globe. More than just lawyers, the Group's attorneys are hospitality consultants and trusted business advisors.

**Jim Butler**

Jim Butler is one of the top hotel lawyers in the world, and is a founding partner of Jeffer, Mangels, Butler & Marmaro LLP(JMBM).

Mr. Butler leads JMBM's Global Hospitality Group, a team of 50 seasoned professional with more than \$40 billion of hotel transactional experience, involving more than 1,000 properties around the globe. Mr. Butler is frequently quoted as an expert on hotel issues by national and industry publications such as *The New York Times*, *the Wall Street Journal*, *Los Angeles Times*, *Forbes*, *BusinessWeek*, and *Hotel Business*.

**Guy Maisnik**

Guy Maisnik's deep and broad transactional practice specializes in complex real estate finance, and venture capital transactions, including project finance; commercial finance; leveraged leasing; real estate acquisition, development, leasing and disposition; loan portfolio acquisition; construction and financing of power facilities and telecommunication facilities; project insurance coverage; syndications; acquisition and disposition of non-performing loans; real estate exchanges; entity formation, partnership and trusts.

**Robert Braun**

Robert Braun's practice, spanning more than 20 years, focuses on corporate, finance, and securities law with an emphasis on emerging technologies, hospitality businesses, healthcare business transaction, and financial institutions. Mr. Braun has represented clients in the negotiation of hotel and spa management and franchise agreements.

**Martz M. Fernandez**

Martz M. Fernandez's health care, hospitality and retail industry experience covers many areas, including union preventions strategies, union negotiations, arbitrations, NLRB trails, wage and hour audits, State, Federal and administrative litigation, management training, and day to day counseling and advice. Additionally, Ms. Fernandez also serves as co-chair to JMBM's Latin America Hospitality Practice Group.

**Raj Chandnani, WATG (*Wimberly Allison Tong & Goo*)**

Raj Chandnani oversees strategic planning and consulting for WATG. He has a wide range of hospitality industry expertise focusing on diverse segments, including consumer trends, travel and tourism, gaming, timeshare, residential, and spas.

Mr. Chandnani is actively involved in the business development efforts in terms of identifying new project opportunities and forging strategic relationships. He also works closely with the firm's clients, and provides a wide array of strategic consulting for proposed development, including visioning and concepting, competitive

positioning, supply and demand analysis, financial modeling, and operator selection. Mr. Chandnani has specialized in commercial real estate and hotel advisory services since 1994. Prior to joining WATG in 2001, Mr. Chandnani was as associate director with Insignia/ESG Hotel Partners, where he spent six years in a variety of capacities including asset management, investment sales, financing, and portfolio due diligence. He was previously with PKF Consulting in Los Angeles, and has also taught classes on strategic planning, financial management, real estate finance, hotel development, and tourism at UCLA, USC, and Cornell University. Mr. Chandnani was instrumental in WATG's collaboration with Mobil Travel Guide in the recent launch of their spa ratings. Mr. Chandnani is a regional vice president for the Cornell Hotel Society and a member of the planning committee for the Americas Lodging Investment Summit (ALIS). He is a graduate of Cornell University's School of Hotel Administration

**Wen I Chang, *Atman Hospitality Group, Inc***

Founder and President of Atman Hospitality Group, Inc., Wen-I Chang is a new age thinker who immigrated to the United States from Taiwan where he grew up in an environment that nurtured union with nature. Eight years ago, Mr. Chang had difficulty getting a glass of water during his birthday dinner celebrated at a Santa Cruz, California restaurant. The butterfly effect from this incident resulted in his passionate pursuit of sustainability, including the award of the first LEED Gold project in the US – GAIA Napa Valley Hotel & Spa and two others to come. LEED certification has been complemented with Mr. Chang's introduction of Atman Hospitality Group's innovative message package to transform human consciousness through implementation of sustainable hotel operations. To date, over 200 international media have published Mr. Chang's message.

Author of *Hotel Investment & Development, One Flew Over Himalaya*, translator of *The Global Brain Awakens and Art & Physics*, Mr. Chang is currently working on a new book, *The First Green Hotel – A Journey*.

Mr. Chang will participate in the Ask ALIS workshop at The Americas Lodging Investment Summit in 2008 and present his case study on Gaia Hotels at The UNLV/JMBM 2008 Hotel Developers Conference. Recent speaking engagements include The 2007 Lodging Conference; "Green Building: LEED and BEYOND," IHMRS; California Lodging Industry Association Expo; "It Isn't Easy Being Green" panel at International Management Network's December conference on Condo Hotels and Branded Residences in Las Vegas; 2007 Hotel Mixed Use Development conference in Palm Springs; and Green Hospitality Conference in Dallas in 2007. 2006 engagements featured Mr. Chang's invitations to address the 2nd International Art & Science Exhibition & Symposium sponsored by Tsing Hua University, Beijing, China in 2006; and Keynote Speaker for the 4th Science & Art & International Symposium sponsored by Shanghai Science Association, Shanghai, China under the subject title of "Art, Physics, and Eastern Mysticism." Mr. Chang resides in the San Francisco Bay area.

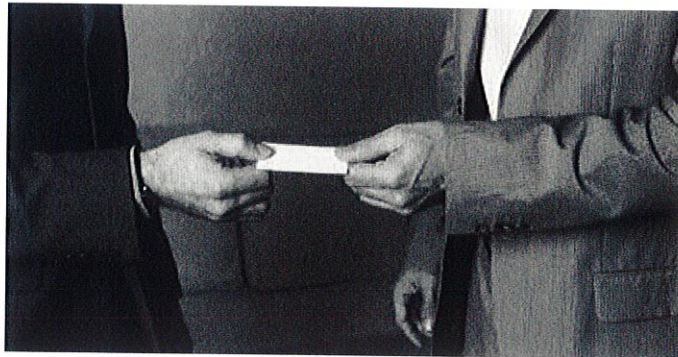
# Fast Meet

4:00 pm to 4:15 pm

June 15th, 2008

*Santa Anita Room, First Floor (Lobby Level)*

It is the place you can give out your business cards and meet a large number of participants.



It is not “Speed Dating”, but it is the same scenario in “Fast Meet”. It is a great opportunity for you to meet new people.

## How to:

Meet a new participant and exchange name cards in every 60 seconds.

## Tips:

Bring 30 or more business cards for exchange.

# Try Me!

**Taiwan Hotel-Motel Association of Southern California**

**33<sup>rd</sup> Annual Convention & Trade Show**

Thank you very much for interesting to participate in 33<sup>rd</sup> Annual Convention & Trade Show of the Taiwan Hotel & Motel Association of Southern California, an innovative year with special celebrations. The trade show takes place on Sunday, June 15, 2008 at the Westin Bonaventure Hotel Downtown Los Angeles, and we look forward to having your organization in the trade show.

We would like to welcome you to advertise your products and services at the trade show floor with "Convention Special" offers that can match our Hawaiian theme and decors. Please inform us your special offers so we can make advance announcements prior to the event and press releases.

We would also like to welcome you to join us for the evening dinner, which will be filled with entertainment and valuable raffle prizes.

Enclosed please find our Registration Form. A layout of our Trade show side will come out of few days. If you need any further information, please contact:

Taiwan Hotel & Motel Association of Southern California  
[www.thmasc.org](http://www.thmasc.org)

1045 East Valley Boulevard, A-212

San Gabriel, California 91776

Attention: Shirley Chou

Email: [thmasc@sbcglobal.net](mailto:thmasc@sbcglobal.net)

Telephone: (626) 280-2207

Facsimile: (626) 280-2243

Event Location: Westin Bonaventure Hotel  
404 South Figueroa Street  
Los Angeles, California 90071  
Telephone: (213) 624 – 1000  
Facsimile: (213) 612 – 4800

Event Schedule: Sunday, June 15, 2008,  
*San Diego Room, Second Floor*  
3:00PM-6:00PM Trade Show  
(Setup Hour from 2:00PM to 3:00PM)  
6:30PM-11:00PM Dinner Party and Entertainment

Taiwan Hotel-Motel Association of Southern California

33<sup>rd</sup> Annual Convention & Trade Show

Registration Form

Name:	_____		
Company:	_____		
Address:	_____		
City, State ZIP	_____		
Telephone:	_____	Facsimile:	_____
E-Mail:	_____	Website:	_____

Booth Type:                      Deluxe: \$1,200.00                       Premier: \$800.00                       Advantage: \$500.00

Dinner Tickets (Including Seminar):                      \_\_\_\_\_ @ \$75.00 each = \$ \_\_\_\_\_

Seminar Ticket:                      \_\_\_\_\_ @ \$30.00 each = \$ \_\_\_\_\_

SPECIAL REQUESTS: \_\_\_\_\_  
 \_\_\_\_\_

Please complete and submit your registration via facsimile to (626) 280-2243. Registration is subject to full payment of exhibitor charge selected. Full payment must be received on or before June 4, 2008 to secure assignment on June 6, 2007. Confirmation of registration with booth assignment will be sent on June 6, 2007 via electronic mail and/or facsimile. Registrations received after June 6, 2007 will receive random booth assignment on first available basis. Early registration entitles registrants early booth assignment upon request, which the confirmation can be issued within THREE (3) business days upon receipt of full payment. For more information on show floor layout please refer to the attached Trade Show Space Diagram.

Please complete the SPECIAL REQUEST section for exhibit needs (i.e. electrical outlets). All requests are subject to management approval and health and safety code compliance determined by the Westin Bonaventure Hotel. Taiwan Hotel/Motel Association of Southern California does not guaranty the availability of the requested items/services, but will use best effort to accommodate the requested needs.

Written cancellation request must be received by facsimile to (626) 280-2243 on or before June 10, 2008 for full refund. Written cancellation received between June 10, 2008 and June 15, 2007 will receive either (a) full credit towards 2008 trade show exhibit fees; or (b) 50% refund.

By signing below, you are hereby accepting the terms stated above. Thank you for your participation in the Trade Show Exhibition of Taiwan Hotel/Motel Association of Southern California.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
 By: \_\_\_\_\_

**Directions**



**From East**

From either I-10 or Highway 60, follow the signs into downtown Los Angeles. Take 110 South and exit onto Wilshire Boulevard. Turn left onto Wilshire Boulevard and continue to Figueroa Street. Turn left onto Figueroa Street and proceed to 4th Street. Turn right onto 4th Street, then turn right onto Flower Street and proceed to the hotel.

**From North**

Take either Interstate 405, Highway 101, or Interstate 5 and follow the signs into downtown Los Angeles. Then take 110 South and exit onto Wilshire Boulevard. Turn left onto Wilshire Boulevard, and then turn left onto Figueroa Street. Turn right onto 4th Street, then turn right onto Flower Street and proceed to the hotel.

**From West**

From I-10 or Interstate 105, take 110 North and exit onto 3rd Street. Turn right onto 3rd Street and proceed to Flower Street. Turn right onto Flower Street and proceed 1 block to the hotel.

**From South**

Take I-405 North to 110 North. Exit onto 3rd Street and turn right. Turn right onto Flower Street and drive 1 block to the hotel. The hotel is located on the right.

**Parking**

Valet Parking: \$16.00

Self parking (Flower Street Parking Lot): \$10.00

# 第三十三屆年會

## 邀請函

各位女士先生：

感謝多年來的支持，南加州台灣旅館業同業公會第三十三屆年會，謹訂於2008年6月15日(星期日)假Westin Bonaventure Hotel舉行，歡迎蒞臨參與此盛會。

本會為慶祝創會三十三週年，特別邀請到知名旅館經營專家，與會舉辦講習，時間於1:00pm-4:00pm為座談會，商展活動由下午3:00開始依照往年慣例，邀請旅館相關行業之廠商做現場商品展示，展出商品有：旅館相關保險介紹、旅館電腦鎖系統、旅館用品、著名連鎖旅館品牌、旅館電腦網路、傢俱用品、旅館電器用品、地毯裝潢…。參觀商展得大獎，只要在每個商展攤位參觀後蓋章就有得大獎的機會。晚上將有豐富餐飲及歌舞表演歡迎各位熱烈參與。

TEL:6262802207 Fax:626-280-2243Shirley

商展及晚餐地點： Westin Bonaventure Hotel  
404 South Figueroa Street  
Los Angeles, CA 90071  
Tel: (213)624-1000

# Demand Diversification Leads Markets to Higher RevPAR Levels

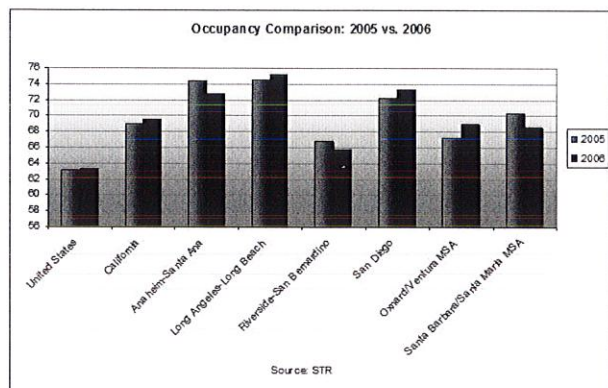
*Communities that have developed a well-balanced array of demand generator types drive heightened RevPAR levels and generally a healthier lodging industry.*

There are three critical components of occupancy strength in any given lodging market. The first is an array of corporate entities that generate demand by bringing business travelers to the market. Secondly, a market needs tourist attractions to allure a different, but abundant, clientele from the regional, national, and international spheres. Convention facilities serve as the third component of the occupancy-generating machine, as they not only host very large groups, but typically bring the “in” from out-of-town demand.

To best illustrate this dynamic, this article focuses on the markets of Southern California that contain the above components in abundance. A total of 335.4 million domestic leisure and business travelers and approximately 14.4 million international travelers descended on California in 2005, making it the most visited state in America. Californians themselves are the mainstay of the state's travel and tourism industry, accounting for 83% of domestic travel, or 279.8-million-person trips. Out-of-state visitors accounted for 55.5-million-person trips. Not all communities benefited equally from this enormous influx of visitation and expenditures and, in what follows, we will correlate these trends with the presence (or absence) of corporate, tourist, and convention demand generators.

## Comparison of Regional Hotel Occupancy

In 2006, Southern California achieved 70.1% in occupancy, an average higher than that of the State of California and the U.S. overall. The following chart shows occupancy levels by region:



The Los Angeles-Long Beach area stands out as Southern California's occupancy leader, followed by Anaheim-Santa Ana and San Diego. Los Angeles-Long Beach and San Diego occupancy levels climbed from the previous year, and the slight decline of Anaheim-Santa Ana's levels can be attributed to the impact of new supply. The strength common to all three areas, however, is a diversity of corporate demand generators, convention and meeting facilities, and well-known tourist destinations.

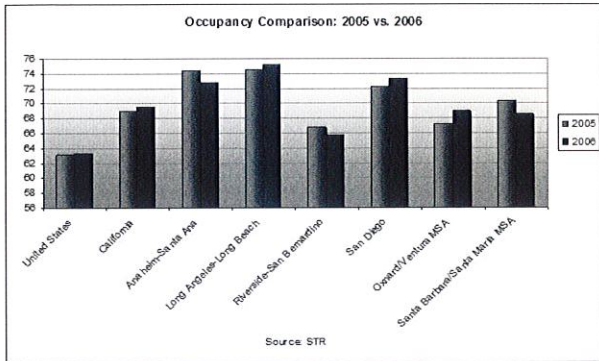
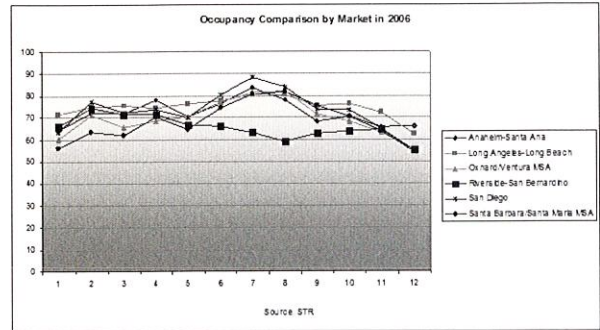
Let us look first at the corporate angle. The economies of the top three occupancy leaders share some drivers, including the aerospace, entertainment, international trade, technology, and tourism sectors. Professional service industries such as media production, finance, telecommunications, and law also funnel significant travel to the region, benefiting area hotels. Due to San Diego's military influence, major national defense contractors General Atomics and Science Applications International Corporation are headquartered in San Diego. A more comprehensive list of corporate entities in Southern California is footnoted below. [1]

An average rate of just over \$102.00, representing a nearly 9.0% increase over that of 2005, demonstrates the formidable strength of the Southern California market. Corporate travelers, who are generally less price-conscious than leisure travelers, have a significant impact on this position. Thus, it can be seen how important a thriving and complex business community is to the vitality of an area's lodging market.

Of course, many travelers to Southern California are drawn not by business but pleasure, and the region's hugely popular weekend destinations complement its corporate activity. The glamorous suburbs of Hollywood and Beverly Hills attract legions of shoppers and sightseers to the multi-cultural metropolis of Los Angeles, and areas such as the Santa Monica Pier and Catalina Island remain popular with vacationers. The enormous popularity of Disneyland and Knott's Berry Farm resorts, the multitudinous beaches, and the upscale South Coast Plaza shopping center serve as more of Orange County's enticements. Vacancy can also be scarce in San Diego, as attractions such as SeaWorld and the San Diego Zoo contribute to sell-out weekends during peak vacation seasons.

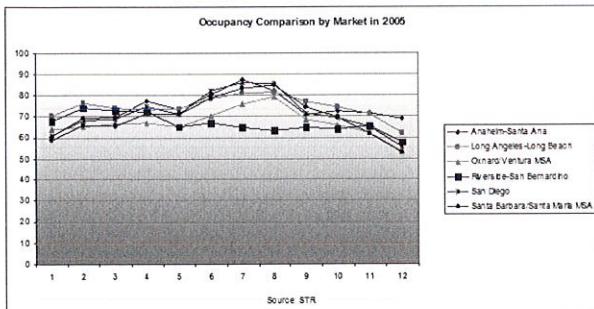
Specific, ultra-popular events can make the tourist angle even more dramatic. During the 2005 peak season, for example, Anaheim-Santa Ana owed its leading occupancy levels to the celebration of Disneyland's 50th anniversary.

The third component of our consideration, convention facilities, is another of Southern California's strengths. The Anaheim Convention Center, whose 815,000 square feet of exhibit space make it the largest exhibit facility on the West Coast, is one of four primary convention centers in the region, and secondary facilities in Ontario, Palm Springs, and elsewhere help generate group demand in droves. The presence of the centers in Los Angeles-Long Beach, Anaheim, and San Diego has a direct influence on each region's ranking in demand and the resulting occupancy strength, as illustrated by the following graph:



Present and future trends in Southern California, and the rise of the "Inland Empire"

If we reverse our view through the looking-glass, we can see that the other areas of Southern California show a relative lack of the corporate, tourist, and convention components compared to the occupancy leaders, and hence a lesser degree of penetration. Santa Barbara caters primarily to tourism and business services, while Goleta and Carpinteria are home to an array of technological and agricultural enterprises. Furthermore, growing popularity of California wine has led to greater revenues for vintners in the county, and vineyards of all sizes dot this part of the region's landscape, attracting a select clientele. The Danish-inspired village of Solvang is a major tourist attraction for the Santa Ynez Valley Region. Despite their charming and distinct allure, however, these areas of Southern California have been unable to keep up with the positive trends experienced by Los Angeles, Orange, and San Diego Counties.



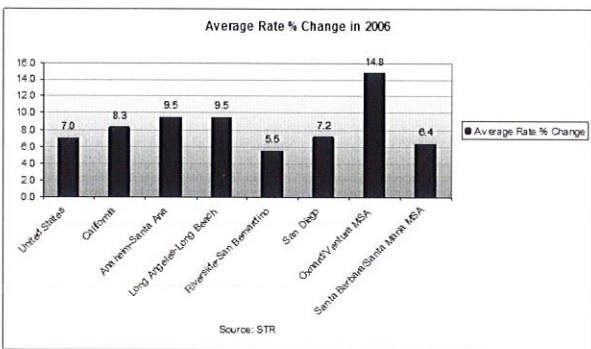
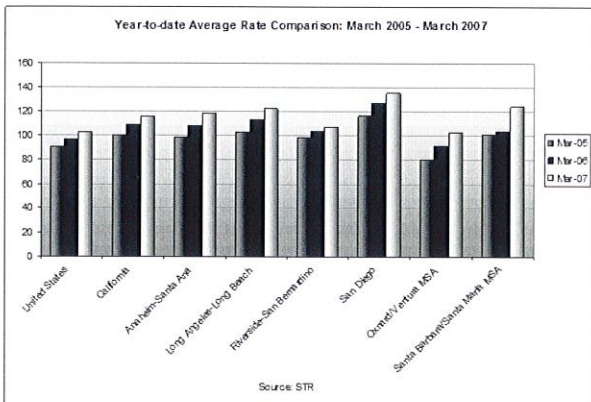
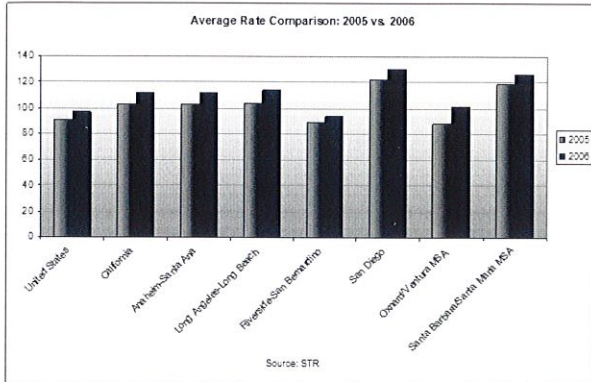
Each Southern California submarket follows the same general annual demand pattern, experiencing the strongest occupancy levels in the summer, and a secondary peak in April with the influx of business and convention demand. Lodging activity across all segments of demand tends to be at its lowest in December and January.

As illustrated in the above graphs, the Riverside-San Bernardino market does not experience a summer pattern in step with the other Southern California markets. However, a stronger occupancy pattern shows signs of emergence in this region during the next decade. Although tourism and lodging growth is currently heightened in other areas of Southern California, the Inland Empire (San Bernardino County and part of Riverside County) does have one of the most robust and growing economies in the nation. The Inland Empire's leverage for industry is based on its favorable characteristics of land cost and highway capacity. Some of the nation's largest manufacturing and shipping companies have chosen the Inland Empire for their distribution facilities, including Toyota Motor Corporation's North American Parts and Logistics Distribution Center in Ontario and APL Logistics in Rancho Cucamonga. While manufacturing and distribution do not inherently generate demand, the economic bustling they produce coupled with the resources of their parent corporations creates fertile ground for lodging growth.

For example, in Ontario, an 8,200-acre New Model Colony is being planned for development into a mixed-use area of residential homes, industrial and business parks, and town centers. A 10,000-seat arena is scheduled to open in October of 2008 in Ontario and will be the first major indoor facility in the Inland Empire. This type of development and diversification is expected to support lodging demand growth for the Inland Empire in the future.

## Comparison of Regional Average Room Rates

Average rate has continued its upward climb, showing consistent strengthening across all Southern California submarkets. Each market showed growth in 2006 over 2005 levels, as well as a consistent growth pattern during the first-quarter trends from 2005 through 2007. The average rate comparisons are illustrated in the following table:



In 2005 and 2006, San Diego maintained the highest average rate for this part of the country, even commanding exclusively premium rates during numerous citywide conventions. This favorable position is supported by the city's diverse economy, extremely popular convention center, and tourism attractions. High-priced leisure areas such as Coronado and La Jolla also support strong leisure demand at premium rates during particularly popular events, such as the 2008 US Open Golf Championship at La Jolla's Torrey Pines.

## Conclusion

The markets of Southern California serve as a good comparative model of how diversification can lead to strong RevPAR. The vitality of a hotel industry relies on a healthy concoction of demand generators to nourish occupancy. Thus, the markets that have found the best mix of demand generators, including Los Angeles-Long Beach, Anaheim, and San Diego, also experience the best RevPAR trends. At the same time, new developments on the corporate, tourist, and convention fronts in other lodging markets in Southern California may soon bring them in pace with the trends seen by the aforementioned areas.

[1]Over 14 auto manufacturers have design studios in the area, including CALTY (Toyota, Lexus, Scion) in Newport Beach, as well as Ford's Advanced Product Creation and Mazda Research. Kia America's headquarters and Ford's Premier Automotive Group headquarters are in Irvine. Orange County is home to other leading biotech firms such as Allergan, Peregrine Pharmaceuticals, Cortex Pharmaceuticals, Edwards Lifesciences, Braun Medical, Alcon Irvine Technology Center, and Advanced Medical Optics. Orange County has one of the most diversified high-tech economies in the U.S. and is home to a wide variety of firms such as Gateway, Boeing Integrated Defense Systems, Conexant, Linksys (Cisco), Jazz Semiconductor, Western Digital, Kingston Technology, FileNet, QLogic, Emulex, Mitsubishi Digital Electronics and Toshiba (Information Systems, Electronic Components, Medical Systems, Business Solutions). Google also has a major location in Irvine through its purchase of dMarc Broadcasting (Google Audio).

By Li Chen



## About Li Chen

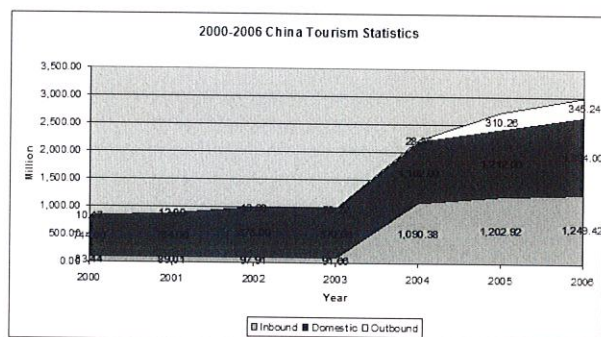
Li Chen is an Associate with the HVS Dallas/Fort Worth office. Li earned her Master's degree from Michigan State University's Eli Broad College of Business and has extensive hotel experience, including front office and accounting department experience at the Renaissance LAX. Li travels and works extensively in the southwestern U.S. for the D/FW team. Contact Li at (310) 755-8293, or lchen@hvs.com.

## Economy Hotel Development Trends in Mainland China

*Since the first opened in 1997, economy hotels in mainland China have spread far and wide, filling a need for millions of business and leisure patrons seeking a convenient, economical, and increasingly comfortable place to rest.*

### Demand for Economy Hotels in Mainland China

China has become an important tourism destination in Asia and the fifth-largest tourism country in the world (measured in number of international tourist arrivals).[1] The inflow of foreign tourists runs beside a strengthening stream of domestic tourists, whose numbers reached nearly 1.4 billion in 2006. Domestic tourism alone generated US\$781.9 billion last year, nearly 20 times the revenue of 2000.

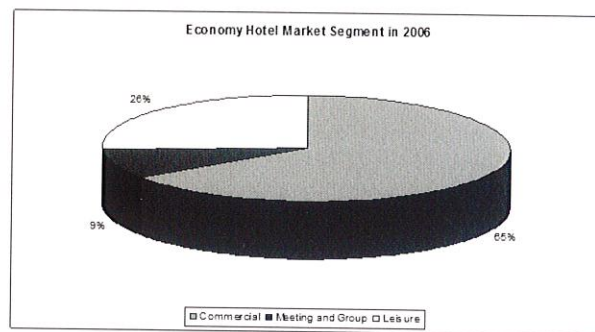


Source: China National Tourism Administration

A steady rise in the personal income of Chinese workers serves as a resource for leisure travel and the development of China's tourism industry. Time is the other key resource, and the five-day-per-week work scheme instituted in 1995, followed by a holiday long-vacation scheme in 1999, has given travelers the leisure time to spend their broadening incomes on hotels and attractions. International tourism to China has increased exponentially along with the country's remarkable economic development, which has become more and more apparent to the eyes of the world. China's dynamic economy, whose Gross Domestic Product was estimated at \$10.21 trillion in 2006,[2] also stimulates more business (hereafter "commercial") travel. New and improved infrastructure—roads, railways, and airlines—have literally paved the way for the increased travel that the government and the economy of China continue to make possible.

A study conducted by the Chinese Academy of Social Sciences (CASS) Tourism Research Center showed that 90% of economy hotel guests are domestic travelers and

10% are inbound travelers. This study also reported that business travelers are the major demand generators for economy hotels, representing roughly 65% of the economy hotel market in 2006. The meeting and group contingent comprised 9% of the total, and leisure demand generated the remaining 26%.



Source: 2007 China Economy Hotel Development Report by CASS Tourism Research Center

The redoubling numbers of commercial and leisure travelers is the primary reason for massive economy hotel development across China. The economy hotel, as we here define it and as the Chinese are embracing it, features most of the fundamentals of its more upscale competition: clean and comfortable rooms, complimentary breakfast, and Internet access. The fundamental distinction is price, which in the case of economy versus luxury hotels can mean affording one night versus five for many Chinese and foreign travelers.

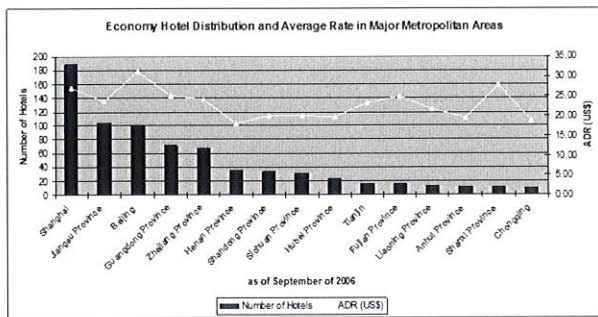
Low capital and a high return on investment is another reason for the significant development of economy hotels. According to the Mainland China Economy Hotel Survey, the average capital investment in an economy hotel in 2006 was approximately \$1 million (approximately \$7,500 per guestroom), with full returns to come in an average of three to five years. The GOP (Gross Operating Profit per Revenue per Square Meter) was 44.47% in 2006. Performance measured in terms of occupancy and average rate drives this level of profitability: A 2004 report by Deloitte Development LLC revealed that "over 50% of the Chinese markets monitored are performing above the regional Asia Pacific total, and every single Chinese market is outperforming the Europe average." [3]

A third buttress for the rise of China's economy hotel industry comes from the Chinese government. By easing travel restrictions and providing Chinese workers with extended vacation time, the government has helped stir up a slew of patrons for Chinese hotels. Reforms to China's holiday and vacation policies, enacted in November of

2007, took effect on January 1, 2008. These reformations afford Chinese workers paid leave for vacations and additional days off during traditional lunar festivals such as Tomb Sweeping Day, the Dragon Boat Festival, and the Mid-Autumn Festival. In anticipation of the surge in tourism, the government recently initiated a series of policies directly supporting the development of economy hotels across the country. Franchising has been an important development model. The Chinese are widely known to be brand-conscious, something on which hotel franchises seek to capitalize. At the time of the aforementioned Deloitte report, branded hotels accounted for approximately 10% of the total inventory in China, jumping to 30% in 2005 and onward to 31% in 2006. [4] Legislation entitled "Regulations of Commercial Franchise Operations of China" went into effect on May 1, 2007. This new law is expected to regulate many franchising activities in China. In addition, the forthcoming publication of Economy Hotel Operation Guidelines will present China's first set of industry guidelines to regulate and help standardize the services of economy hotels.

### Economy Hotel Market Overview

China's first economy hotel, the Jin Jiang Inn, opened in 1997 in Shanghai. Since then, economy hotels have fanned throughout the country. The most dramatic spread came in the last three years, which showed an increase from 166 economy hotels in 2004 to 1,698 as of December of 2007. [5] The chart below illustrates the increase in average rates:



While occupancy dropped from 89.0% in 2005 to 82.4% in 2006, [6] occupancy levels consistently above 80% testify to the strength of the market. It is important to note that the brunt of this decreased occupancy was borne by economy hotels of lesser-standing (owing, in many cases, to inconsistent standards of service and facilities); economy hotels bearing a strong brand and service reputation were leading the market in occupancy. We can hear in this the harbinger of a "survival of the fittest" scenario: Competition for resources (i.e., guest dollars) will only grow fiercer as new supply enters the market, with dire results for those properties unable to adapt. Along these lines, most of the 180 properties that Accor Hotels plans to develop in China by

2010 will operate under the one-star Ibis brand. [7] Ibis hotels offer round-the-clock reception and service, a buffet breakfast, and other amenities that have raised the bar for budget hotels and are looked for more than ever by discerning travelers through China.

Most of China's economy hotels are located in the Shanghai, Beijing, and Jiangsu provinces. China's domestic economy hotel chains, such as Home Inns, Jin Jiang Inns, and Motel168, have been rapidly developing, as have foreign economy hotel brands such as Super 8 and GreenTree Inn. The following table lists the top ten economy hotel groups in China in 2006:

### Leading Economy Hotel Groups in 2006 [8]

	Founded	Number of Rooms		Number of Hotels		Geographic Coverage	
		2006	% Increase (2005 vs. 2006)	2006	% Increase (2005 vs. 2006)	Provinces	Cities
Jin Jiang Inn	1996	16,885	71%	118	71%	25	56
Home Inns	2002	16,162	98	134	97	25	50
Motel168	2003	11,272	131	52	173	15	33
Hotel Home	2004	4,430	11	28	12	11	26
Super 8 China	2004	4,249	135	42	133	24	61
UTELS	2002	3,162	173	77	285	22	35
GreenTree Inn	2004	2,873	107	21	163	13	26
7 Days Inn	2005	2,818	327	25	400	9	13
Vienna	2005	2,168	31	8	14	5	5
JOYINN	2006	1,863	-	15	-	4	8

### The Top Contenders

While foreign brands are on the rise, China's domestic brands dominate the economy hotel market, with the top two domestic brands, Jin Jiang Inn and Home Inns, showing the strongest market position and development trends.

	Number of Hotels			Number of Rooms			Geographic Coverage	
	2004	2005	2006	2004	2005	2006	Provinces	Cities
Jin Jiang Inn	47	69	118	6,354	9,877	16,885	25	56
Home Inns	45	75	134	4,903	8,967	16,162	25	50

### Jin Jiang Inn & Hotels Management, Inc.

Jin Jiang Inn is a subsidiary of Shanghai Jin Jiang International Hotels (Group) Company Limited ("Jin Jiang Hotels"), the largest hotel conglomerate in China. The company's hotel portfolio ranges from the economy to the five-star. HOTELS magazine ranked Jin Jiang Hotels 22nd in the world for 2005 in terms of total number of hotel rooms. [9]

As of December 31, 2006, Jin Jiang Inn reported an overall occupancy of 74% and average rate of US\$24.33 (RMB194). [10] The company's 2007 interim report claimed 230 economy hotels proposed or in operation and a reported revenue of US\$35.02 million (RMB279.2 million).

as of June 30th, 2007

	In Operation		Under Development		Total
	Owned & Operated	Franchised	Owned & Operated	Franchised	
Number of Hotels	60	67	38	65	230
Number of Rooms	9,863	8,809	6,286	7,066	32,024

On December 15, 2006, Jin Jiang Hotels raised US\$2.4 billion through an initial public offering on the Hong Kong Stock Exchange. The company plans to use the proceeds to open more economy and two- to five-star hotels outside Shanghai and to refurbish existing establishments in time for the 2008 Olympic Games in Beijing and the 2010 World Expo in Shanghai.

### Home Inns & Hotels Management, Inc.

Home Inns & Hotels Management, Inc., headquartered in Shanghai, has vastly expanded its nationwide network of economy hotels since its founding in 2002. As of October 1, 2007, the Home Inns hotel chain consisted of 200 properties. [11] On October 26, 2006, Home Inns announced an initial public offering of 7,900,000 American Depositary Shares (ADS) priced at US\$13.80 per ADS on the NASDAQ Global Market, making Home Inns the first mainland China hotel company listed in NASDAQ.

In October of 2007, Home Inns acquired Top Star in a US\$45.6 million (RMB340 million) deal. Established in 2005, Top Star, a popular economy hotel brand among domestic business and leisure travelers in China, consists of 26 economy hotels with approximately 4,200 rooms across 18 cities. The addition of these properties allowed Home Inns to further expand its portfolio to more than 320 hotels in more than 80 cities and to leverage both Home Inns' and Top Star's customer bases.

Home Inns plans to continue its expansion and augment its number of properties to 1,000 in three to five years.

### Super 8 Hotels (China) Co. Ltd.

Super 8, which operates in China under a licensing agreement between Wyndham Worldwide Corporation and Tian Rui Hotel Investment Corporation, was among the first foreign economy hotel chains to enter the market when it opened its first hotel in Wangfujing, Beijing in June of 2004. The brand has since expanded to first-tier cities such as Beijing, Chongqing, Guangzhou, and Shanghai, as well as second-tier cities such as Dalian, Liaoning, Chengdu, Sichuan, Hangzhou, Harbin, Heilongjiang, Xiamen, and Fujian. Super 8 China plans to continue the expansion to smaller cities and major highway locations. As of February of 2007, Super 8 had 110 properties either open or proposed in 58 cities across China.

Super 8 capitalizes on the "first-mover" advantages of a foreign economy-hotel brand. These include modest price, high standards, and established brand reputation. Super 8's target customers are Chinese middle-class business and leisure travelers who appreciate good value and international levels of quality and service. Super 8 maintains the same high international standards in China as its sister properties in North America, despite differences in areas such as room size and parking lot space.

On August 27, 2007, Wyndham Hotel Group announced that Aetos Capital LP committed to invest up to US\$50 million in Super 8 China's parent corporation, Tian Rui Hotel Investment Corporation, to accelerate its hotel development efforts. Tian Rui is now targeting a total of 300 Super 8-branded hotels by the time of the 2008 Olympic Games.

### Other Brands

Foreign economy-hotel brands such as Days Inn (Wyndham), Ibis (Accor), and Holiday Inn Express (InterContinental) also have a presence in mainland China. The most competitive advantage of foreign versus domestic hotel chains is management expertise and technology. This applies especially to the central reservation system offered by foreign hotels, which helps advertise and simplify access to the hotel for international tourists. Meanwhile, domestic economy hotel chains take the advantage of local business knowledge and are making progress in adapting the foreign hotel chains' operation model.

### Trends in Economy Hotel Development, Financing, and Management

Currently, economy hotels represent just 10% of the overall hotel industry in China, but forthcoming events signal the potential for far greater suffusion. Demand from leisure and commercial sectors is expected to increase with China's continuing economic development and legislative enactments, thus positively affecting travel. The 2008 Olympic Games in Beijing and the 2010 World Expo in Shanghai represent titanic impetuses for economy hotel development. According to the CASS Tourism Research Center, the government is supporting this development to meet the accommodation needs of the enormous inrush of tourists.

Economy hotels have sprouted most densely in China's eastern, northern, and southern regions. In 2006, 46% of economy hotels were distributed in eastern China, 19% in northern China, and 16% in southern China. The fastest growth has been in the suburban areas of first-tier cities such as Shanghai and Beijing, second-tier cities such as Chengdu and Chongqing, business centers such as Shanghai Pudong New Zone and Tianjin High-tech Industrial Park,

and tourism destinations such as Sanya and Tsingdao. New competitive hot spots will appear in regional markets such as the central China region. Moreover, vacant land in such areas proves fertile soil for new economy hotel development, and many existing hotels are ripe for conversion from dated to modern accommodations.

Mergers and acquisitions will become the future trend following the massive development. The trend began with the aforementioned acquisition of Top Star by rival Home Inns in October of 2007. This event forecasts the fate of many small-scale brands and independent properties in the economy hotel sector, which are likely to be subsumed by the larger brands.

Capital operations have become the most significant means of brand competition within China's hotel industry. In the current market climate, economy hotels are engaging in external financing through various channels. In October of 2006, Home Inns became the first Chinese hotel listed in NASDAQ, and Shanghai Jin Jiang International Hotel Management Co. Ltd. is listed in the Hong Kong Stock Exchange. Guangzhou-based hotel chain 7 Days Inn received a US\$10 million investment from Warburg Pincus in October of 2006; Shanghai Motel Management, which operates Motel168, received a US\$20 million investment from Morgan Stanley in early 2007. A variety of investors, including old domestic hotel patriarchs, famous foreign brands, and venture investment funds, are converging on the Chinese hotel market's promise of high profit margins (some reaching 20%) and relatively quick returns. Hotel Real Estate Investment Trusts (REITs) represent another avenue for capital investment, pioneered by Regal REIT's initial public offering in Hong Kong on March 20, 2007. Hotel REITs are still nascent in mainland China; however, given the rapid growth of the lodging industry, the operation of hotel REITs is a direction in which the market is likely to head, especially with regard to economy hotel development and transactions.

Economy hotel operations consistently evolve to stay current with the competition, which prompts economy hotels to provide a consistent product offering, quality service, competitive pricing, a convenient reservation system, and efficient check-in and -out. Franchise development has raised many of these standards and made certain services compulsory.

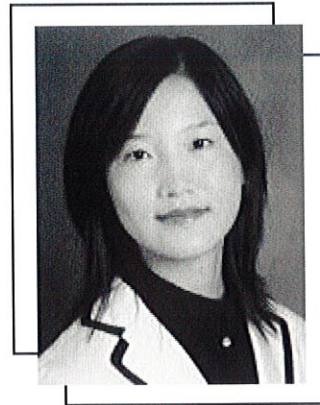
The ever-evolving standards for economy properties require experienced management capable of orchestrating a hotel's operations. Increasing operating costs are also prompting hotel chains to hunt for an experienced management team. In 2006, 86% of the economy hotels in China operated with a ground lease, and the ground-lease fee has increased three to five times across China and an average of 40% in

Shanghai and Beijing. In addition, utility fees increase every year. Economy hotels' chief advantage over their many-starred brethren is a relatively inexpensive room rate, which can be offered because of lower operating costs. Therefore, as lease and utility costs increase, managers must know how to control expenses according to occupancy and other variables to keep their properties on the profitable side of the margin. Managers with experience in economy-hotel operations are a limited resource in China, and the industry needs to make provisions for training and guidelines through which new managers may matriculate.

#### Conclusion

The construction of luxury hotels in China will soon peak. As the strong demand for economy hotels increases, so will their development potential in the market. New trends will take hold and new challenges will follow as the wave of economy hotels continues its wash across mainland China.

By Li Chen and Fiona Fang



#### About Fiona Fang

Fiona Fang is an Associate with the HVS Atlanta office. Fiona earned her master's degree in hospitality from Michigan State University's Eli Broad College of Business. She has extensive hotel front office management experience with brands including Marriott, Crowne Plaza and Horizon Casino, as well as restaurant management experience with outlets such as Panda Express. Fiona travels and works extensively in the mid-Atlantic region of the U.S. for the Atlanta team. Contact Fiona at (678) 689-3098, or [ffang@hvs.com](mailto:ffang@hvs.com).

## The Frozen Music in Process

By Wen I Chang  
March, 2008

Just by driving cars, we produce more than 300,000,000 tons CO<sub>2</sub> to the air each year. , The earth is warming up, the glacier is melting. Together with many other environmental problems and complications, for the first time in the history of earth evolution, there is one species, and one species alone, control its own fate as well as control the fate of all other species. We are at the cross road. Are we going to do “business as usual”? Or are we going to have the courage to make a shift from the mind set of separateness to the mind set of oneness with the nature? Aristotle’s either/or logic – tertium-non-dartur dominated the Western thinking for the last 2300 years. Good/evil; heaven/hell; profit and the earth never come together. However, just simply looking back the ancient Eastern wisdom, the middle way, the blind spot of the West, according to Carl Jong, will harmonize the duality of opposite force. Through the middle way, it also teaches us who is in the environmental crisis (危機 WEI CHI), it embraces two opposite forces into one – (1) danger (WEI), (2) opportunity (CHI). Adapting this concept, we can have a business while taking care of the environment and social responsibility while enjoying profit – a carryout execution we call it triple bottom line.

At first, it is difficult for me. As one of the fore-front green hotel developers, I was navigating through the uncharted water, while seeing many of the green consultants having their own trial and error learning curve. The uninformed banker said they wanted to finance only the franchise hotel. For the good of the earth and for the next generation I have to march on despite all the uncertainty.

LEED offers a performance orientated rating system. It is a stringent and fair for those people who really like to pursue for green, the certificate is like the college diploma – a final recognition on achievement. Yet, in my naive heart I always thought whatever it is good for the earth should be included in my hotel. For example, the swan lake that creates the emotional connection as well as for

the migration birds; the mural showing the wetland scene representing our respect for the local pride; the vineyard in post-impressionistic pointillist approach that shows one of the ten greatest thinking points of the late 20th century – non linearity of the nature; the message package, including biological names for each room rather than just numbers, and Al Gore’s An Inconvenient Truth inside the room; the kiosk system that shows how we created 10+% of energy, saving energy 14% through smart design, using wind power for the rest of 76%, saving 50% CO2 from going to the air and of course 75 additional green items can be learned from the touch screen kiosk. All and all, they are either received no points or just indirectly enhance the chance in the LEED point or receive no LEED points. In listening to my heart, I thought it will be a good idea to have them all. In GAIA Anderson Hotel & Spa in Shasta County, the listening – to-the-heart part go even further. I totally redesigned the site plan, resulted in the loss of twenty-three parking spaces after finding out one ugly elderberry tree habitat with some near extinct bugs; keeping 2/3 of the big trees for the oxygen production and cooling the buildings; a reconnection circle for people to spend evening together young and old; performers or audience; local residents or travelers from afar. David Reisman’s “the lonely crowd” prompted me to have such design.

In 21st century, travelers are hunger for the new experience. My green hotels’ offering new experience can be typified by one instant. A senior lady from New York blamed the front desk of GAIA Napa Valley Hotel “You are a green hotel, why in the world you wasted so much energy by lighting up the lobby so bright”. After I explained to her that “The light was from the solar tube defusing into even light that is free from the sun”. She responded with kind of apologized and satisfied tone “Oh! You have reduced my guilt!” Whatever either reducing the guilt or immersing travelers’ into other green learning experience, they would dare to dream journeying back to our human brothers’ collective true nature – oneness with nature.

Being a true green hotel developer, beyond LEED, is a dualistic harmony of left brain (reason) and right brain (rhyme). American travelers would like to see a .

hotel with heart (green) and hotel with lifestyle elements (beauty). A beautiful architecture described by Goethe as frozen music.

When we fulfill travelers' need of such harmony, our hotel will be no longer just a place to stay/to sleep, it will become a place, a journey, a dream™.

In developing GAIA Napa Valley Hotel, the additional cost for the green was 12-15%. In developing GAIA Anderson Hotel, the additional cost for the green was 5-6%

In developing GAIA Merced Hotel, the additional cost for the green will be 2-3%.

I attribute that positive evolution to two factors –

- 1) The variety of green products has increased and some of price has become more reasonable.
- 2) Having navigated through the uncharted water, we can execute a little bit smarter.

The modern physicist has enlightened us that the phenomena of universe is included in two words – event and process. We have been away from our true nature too far too long. First step back has been hard. To receive the LEED gold or been recognized as LEED & beyond initiator both were just events, yet event itself is a process. Having above in mind and having include the spirit for both, I might just happen to step on the path of frozen music in process.

**Dear Friends and Clients:**

We are pleased to offer you copies of two new thought leadership pieces: 2008 US Lodging Report and Ernst & Young Hospitality Investment Survey.

Now in its fourteenth year, the 2008 US Lodging Report contains detailed analysis of the six main lodging sectors: luxury, upper upscale, upscale, mid-scale with food and beverage, midscale without food and beverage and economy, as well as observations on 10 key trends facing the industry. Also included is a detailed analysis and commentary on the hotel sectors in the 16 largest US hospitality markets: Atlanta, Boston, Chicago, Dallas, Ft. Lauderdale, Hawaii, Las Vegas, Los Angeles, Manhattan, Miami, New Orleans, Orlando, Phoenix, San Diego, San Francisco and Washington, D.C.

The Ernst & Young Hospitality Investment Survey is an analysis based on survey results from more than 300 representatives in the hospitality investment community. Respondents share their thoughts on investment trends and where they see the hospitality industry headed in the US and internationally.

As always, feel free to contact our hospitality professionals listed at the end of each report with any questions and visit [www.ey.com/realestate](http://www.ey.com/realestate) to see other hospitality reports we have recently published.

**Sincerely,**

Michael Fishbin

National Director, Hospitality & Leisure

Ernst & Young LLP

## Hotel Investment Strategies for '08

by: Bob Eaton

Whether you're selling or buying hotels in 2008, your strategies of the past are going to have to change. During the last few years, capital was abundant, cheap, and efficiently delivered. Sellers called the shots and market fundamentals were uniformly positive. Bringing a property to market or entering into an acquisition in the coming year will test the seaworthiness of your marketing and investment advisory partner.

### 2008 TRENDS IN THE HOTEL INDUSTRY SURVEY UNDERWAY

PKF Hospitality Research has begun collecting data for the 2008 edition of Trends in the Hotel Industry. Trends is our firm's annual survey of operating statements from thousands of hotels across the United States. This year marks the 72nd year of the survey.

In case you are not familiar with our Trends report, please visit our website to view sample pages from last year's publication: [www.pkfc.com/trendssurvey](http://www.pkfc.com/trendssurvey)

If you own or operate a hotel in the United States, PKF Hospitality Research invites you to participate in our Trends survey. Participation is both complimentary and confidential. In appreciation of your participation, you will receive a complimentary copy of the final report, as well as discounts on other PKF Hospitality Research products and services.

Participation requires you to provide us with data from your property's (ies') 2007 year-end financial statements. To see the data requirements, please view an electronic version of our survey form at [www.pkfc.com/trendssurvey](http://www.pkfc.com/trendssurvey).

If you are interested in participating in our 2008 Trends in the Hotel Industry survey, please contact Robert Mandelbaum at (404) 842-1150, ext 223, or [robert.mandelbaum@pkfc.com](mailto:robert.mandelbaum@pkfc.com).

### Publications from PKF Consulting & PKF Hospitality Research:

**Trends in the Hotel Industry**

2007 Edition - Now Available

**Caribbean Trends in the Hotel Industry**

2nd Annual Edition - Now Available

**Hospitality Investment Survey**

2007 Edition Now Available

**IACC Conference Center Report**

2007 Edition Now Available

**Benchmarker Reports**

The next logical step for those who use Trends

**Hotel Horizons**

5-Year Local Market Forecasts

**Trends in the Hotel Spa Industry**

Benchmarking data for the hotel spa department

**Quarterly Trends**

Tracks Over 50 Hotel Markets

**Monthly Trends**

Reports for 20+ U.S. cities and regions

## News Release

Contact: Henry Eason  
Eason Communications LLC  
For PKF Capital  
henry@easoncom.com

### **PKF Capital Foresees Taiwanese Hotel Investors Moving Upscale Investments in U.S. Hotels Seen to Grow this Year in Number and Quality**

LOS ANGELES, Feb. 27 –Taiwanese hotel investors are showing an increasing interest in buying more upscale hotel properties in the United States, PKF Capital’s Managing Director Rod Apodaca today told a press conference sponsored by the Taiwan Hotel and Motel Association of Southern California.

“We’ve seen an important upward shift in the quality of hotel properties acquired by the Taiwanese hotel investment community,” said Apodaca. “In doing so they are also demonstrating a need for more sophisticated brokerage services that go beyond typical marketing techniques offered by traditional commercial and hotel brokerage houses.”

“As investors show interest in properties valued at more than \$10 million, they need a more consultative approach to owning, buying and selling,” said Apodaca. “This in turn means owners need more help with strategic positioning of their properties to maintain these higher valuations.”

“The industry is moving beyond old-fashioned selling methods,” said Apodaca, who has many years of experience helping Asian companies complete hotel transactions. He said PKF Capital uses a “structured” process for handling hotel transactions that incorporates Web-based research tools for 24/7 access to market and property information, limited scheduled property tours, specific time performance requirements and other analytical techniques that greatly improve and shorten the sales process.

Still optimistic about the prospects of hotel investments, Apodaca said, “Hotels in the U.S. are still strong investments as proven by the continued demand from the buying community. Good deals are still getting done by quality buyers.”

Apodaca will be presenting methods of hotel value enhancement along with Bruce Baltin of PKF Consulting at the Taiwanese Hotel and Motel Association of Southern California educational seminar on Wednesday, March 12 in Rosemead, California.

PKF Capital provides real estate investment advisory services to the hospitality and leisure industries. For more information, visit [www.pkfcapital.com](http://www.pkfcapital.com)

Rod Apodaca may be reached at [rod.apodaca@pkfc.com](mailto:rod.apodaca@pkfc.com) or at 213-532-3236.

## KNOW THE DRILL

*Supply employees with the basic knowledge to protect themselves and guests from fires at your hotel*  
by John Fannin

Although most hotel managers and risk management staff have some training in safety implementation, the basic assumption remains that simply complying with local codes and ordinances or hotel franchise recommendations is adequate. However, local safety measures cannot fully address all the issues that need to be considered.

An effective fire protection program encompasses three key components: people, processes and technology. Hotel staffs must be fully trained to respond to emergencies. There must be written processes and procedures in place that staff can learn and understand. And, hotels must have the proper technologies that detect, contain or suppress a fire and notify occupants. Fire alarms, smoke detectors and sprinkler systems are necessities in any responsibly managed facility.

### Hotel Fire Prevention

Most fire protection strategies are designed to slow or divert the movement of smoke and fire, not stop it. You and your employees should be concerned with whether, where and how to move occupants out of your building if a fire does occur.

First, building design principles must include:

- Two ways out from any location
- Adequate numbers, sizes and spacing of exits in accordance with the applicable provisions of the life safety code
- Protection for escape routes:
  - \* Clearly marked, lighted exit paths
  - \* Enclosed stairways
  - \* Barriers to prevent fire spread
  - \* Smoke control methods to protect exit path environments
  - \* Escape routes to the outside or to protected spaces where occupants may safely remain
  - \* Clear exit areas

### Staff Training

You must have a written emergency action plan and review it carefully with your employees, allowing them to have ready access to it. Specific training must include:

### Individual roles and responsibilities

- \* Delineation by department
- \* Delineation of alternate management teams, including employee responsibilities, should anything happen to the primary management team
- Notification, warning and communications procedures
  - \* Have a defined list of emergency service contacts (police, fire, medical)
  - \* Have an alternate telephone list of staff cell phone numbers for intra-office communications in case of a landline outage

\* Have an alternate telephone list of staff cell phone numbers for intra-office communications in case of a landline outage

- Means for locating and evacuating physically challenged guests
- Location and use of common emergency equipment such as fire extinguishers, hose cabinets, etc.
- Regular staff fire drills

\* Include evacuation procedures, knowledge of exit routes, location of fire exits

\* Staff knowledge of location of all fire exits in order to assist in guest evacuations

\* Ensure that all exits are not locked or cluttered

\* Staff personnel should know how to unlock doors in the dark, in case of a power outage or during a smoke-filled condition

\* Knowledge of procedures in case evacuation is not possible

#### If a Fire Breaks Out

Employees should attempt to escape — not investigate! Few people have experienced a hostile fire. They have no idea how fast a fire can grow or how bad it can get. They are not familiar with the phenomenon known as flashover. People cannot spend time confirming that there is a fire or gathering up valuables.

Even if a building is designed and constructed for safe evacuation, employees must be educated and rehearsed in safe escape behaviors. Employees should know:

- Whether to escape and where to go (stay in place, go to a safe refuge or get outside)
- Two ways out
- They must get out fast
- To call 911 from a safely located phone. As much information as possible should be given to the dispatcher. Employees should not assume that someone else has already notified authorities
- If smoke is present they should keep low to the floor and take short breaths to avoid inhaling any more smoke than necessary
- They should not open the windows, unless they are having trouble breathing
- They should seal cracks around the door with wet towels, tape, bed clothing or similar items to keep out the smoke
- If trapped, they should hang a sheet, jacket, shirt or other object out the window that will attract attention. Shout for help, and call the police on the phone to tell them they are unable to get out of the room. The police will be in direct radio contact with officers at the fire. Anyone trapped should remain calm until firefighters reach them
- After exiting the building, employees should direct guests away from the building to an attended location and not allow guests to congregate around the building exits

#### Improved Business Performance

The demand for increased safety (and security) accountability is here to stay. Ultimately, it will change things for the better and lead to safer hotels. Responsible hotel professionals have the power to engender public goodwill and help rejuvenate the travel and hospitality economy by embracing safety and security initiatives.

新闻发布  
美中组团旅游谅解备忘录

备忘录简介

- 美中两国已经签署了便利中国旅游团队赴美旅游的协议。此协议的签定为准许中国旅游团队赴美旅游提供了必要的实施框架。
- 中国政府限制旅行社组织并推广中国公民前往未与中国签定有关协议的国家进行组团旅游，这里的有关协议指的是“旅游目的地国地位协议”（ADS 协议）。美中此次签定的谅解备忘录实现了便利中国公民组团赴美旅游的目标，同时又未改变美国现行的法律和政策，包括签证的签发。
- 中国旅行社将被允许与美国公司进行合作，共同组织并推广中国公民赴美进行组团旅游。不仅如此，美国的旅游目的地可以在中国进行旅游品牌的市场推广。
- 在两国为进行有序市场过渡建立了准备机制后，此协议预期可在 2008 年春季得到实施。
- 如果将来出现大量中国旅游团游客滞留美国不归的情况，此谅解备忘录中的条款允许美国终止谅解备忘录的实施。

美中旅游市场近况

1. 2006 年，中国位列美国的第 17 大国际旅游市场，当年有超过 32 万中国公民赴美旅游。
2. 2006 年，中国公民赴美旅游人数创下历史新高。
3. 2006 年，中国游客在美消费金额高达 21 亿美元，创下历史新高，其中 16 亿用于购买旅游商品和服务，4.31 亿为乘坐美国航空公司客机的费用。
4. 商务部预计美国在 2011 年将接待 57 万 9 千名中国游客，比 2006 年增加 81%。

中国游客数量以及在美消费趋势

年度	2000	2001	2002	2003	2004	2005	2006	2006/2000 年的变化
游客数量 (千)	249	232	226	157	203	270	320	71
百分比变化	30%	-7%	-3%	-30%	29%	33%	19%	28%
全部旅行及旅游相关收入 (百万) <sup>1</sup>	\$1,424	\$1,326	\$1,185	\$858	\$1,115	\$1,534	\$2,073	\$649
百分比变化	50%	-7%	-11%	-28%	30%	38%	35%	46%

(1) 包含美国目的地的旅行行业收入以及美国航空公司机票收入/出口金额。

统计来源: 美国商务部旅行及旅游工业署经济分析局

有关中华人民共和国政府与美利坚合众国政府签署的  
便利中国公民赴美团组旅游的谅解备忘录的  
问题及解答

问题: 此协议的签署对旅行及旅游业意味着什么?

回答: 根据联合国世界旅游组织(UNWTO)的统计, 中国是世界上旅行市场发展最迅猛的国家, 预计到 2020 年将有高达 1 亿中国公民出国旅行。此协议的签定将确保美国具有竞争力的位置, 以便从这个不断扩大并利润丰厚的旅行市场中获益。

此协议签定后, 中国公民可以跟团赴美旅游。协议的签定还对五月份美中战略经济对话时两国达成的扩充航空业发展的协议起到了补充作用。

现在美国公司可以跟中国的旅行社进行商务合作, 共同在中国组织并推广赴美团组旅游。此协议的签定还将便利美国旅游目的地和私人旅游企业在中国推广他们的旅游品牌。

问题: 我们为何需要签署一个便利中国公民团组赴美旅游的谅解备忘录?

回答: 根据中国的有关规定, 中国旅行社只能组织并推广中国公民前往与中国签有一种双边协议的国家进行团组旅游, 此协议通常被称为“旅游目的地国地位协议”或 ADS 协议。此次中美之间签定的谅解备忘录实现了此协议的功能, 并为美国公司打开了中国旅游市场的大门。

问题: 如果中国公民已经可以单独赴美旅游, 为何团组旅游市场如此重要?

回答: 正如很多新兴市场一样, 很多中国旅客倾向于跟团组一起旅游。团组旅游使很多游客感到旅行更加舒适。

问题: 此协议的条款何时正式实施?

回答: 此协议签定后至少需要 3 到 4 个月时间才能实施。这将给私人企业和公共部门都留出足够时间建立相关程序以便届时进行有序的市场过渡。

问题: 为何此协议仅适用于团组赴美旅游的中国公民?

回答: 美国欢迎所有获得签证的中国公民访问美国。中国有关旅行社的规定限定旅行社只能组织旅行团前往与中国签定过双边协议的国家旅游。中国公民以其它目的访美(如商务或留学), 无论是以个人还是团组形式, 均早已成为事实。

问题: 此协议对美国现行的法律及政策有改变吗?

回答: 没有。此协议的签定只是清楚地说明中国有关规定要求的条件已经达成, 美国公司现在可以与中国的旅行社开展商务合作, 共同在中国组织并推广中国公民赴美团组旅游。协议的签定将有利于美国旅游目的地和私人旅游企业在中国推广他们的旅游品牌。

美国现行的签证政策没有任何改变。此谅解备忘录中的条款允许美国退出此谅解备忘录。如果将来出现大量中国旅游团游客滞留美国不归的情况, 美国将终止此谅解备忘录的实施。

## 台灣個人租稅最新查核方向

### 1. 鉅額捐贈追查

公設地、納骨塔、古董、綠化設施、除蟲設備捐贈，在進行鉅額退佣

### 2. 所得稅短漏報檢查

支付所得未扣繳（租金、土地佣金，演藝人員……）

### 3. 財產異常變動

財產突然增加或減少、土地合建或出售資金流向不明

### 4. 現金提領異常

分次密集提領現金，經洗錢防制法通報

### 5. 人頭名下之財產

股權 土地 現金以人頭名義登記

### 6. 鉅額現金匯出或匯入

匯至境外控股公司再轉移給下一代，大陸貸款台灣收取，**OBU**帳戶不再是避稅港

## 台稅法改變 海外收入一併課稅 明年生效？

為數不少台灣移民仍保持中華民國身分證和戶籍，回國投票、享受台灣健全的醫療健保，或出入台灣都相當方便。但台灣的新稅法即將生效，這些居民今年內若不採取措施，明年將為納稅付出代價。

台灣所得稅法基本的「最低稅負」規定將於2009年生效，屆時不論美國公民或綠卡族，只要擁有台灣戶籍，其在美國及全世界的財產和收入都將併入計算，並須在台灣納稅。

近日來美演講的台灣省會計師公會常務理事呂旭明4日表示，許多台灣移民美、台兩地跑，經常居住台灣。有的居民公司在台灣，在美設立銷售公司、在中國大陸設廠，經常住在台灣。更有不少移民老人家享受台灣醫療健保，擁有雙重戶籍，每年美、台兩邊住。

他說，這些台灣移民只要仍保留台灣戶籍，或每年在台灣住滿183天，就被視為「台灣稅務居民」。按照新稅法，無論是美國公民或綠卡，在海外的收入、財產都要併入在台灣繳稅。

「台灣稅務居民」應如何應對和準備？呂旭明建議，居民應在今年內諮詢財會專業人士，盡早做財產分配準備。例如，目前可在馬來西亞、新加坡、香港和部分太平洋群島等免稅地區設立第三國的信託基金，設立基金的地點應考量金融體制完善、政治穩定、語言溝通等條件。另外，居民應在今年內考慮透過財稅人員調整財產架構、安排財產分配，使居民海外的財產和收入能合理避稅。據瞭解，這項向旅外中華民國國民徵稅的稅率及免稅額度，將比照台灣居民的納稅辦法。

# 台灣最低稅負制之預算

一般所得稅額						基本所得稅額				
綜合所得淨額	稅率	累進差額	扣繳、可扣 抵稅額、 投資抵減	一般 所得稅額	親基增加但無須補徵 所得稅之額度計算 (E, 20%+600萬-A)	基本 所得額	扣除額	稅率	基本 所得稅額	
A	B	C	D	E=A-B-C-D	=F	G=A+F	H	I	T=(G-H) * I	
1,000,000	21%	-105,100	-	104,900	5,524,500	6,524,500	-6,000,000	20%	104,900	
2,000,000	30%	-283,300	-	316,700	5,583,500	7,583,500	-6,000,000	20%	316,700	
3,000,000	30%	-283,300	-	616,700	6,083,500	9,083,500	-6,000,000	20%	616,700	
4,000,000	40%	-655,300	-	944,700	6,723,500	10,723,500	-6,000,000	20%	944,700	
5,000,000	40%	-655,300	-	1,344,700	7,723,500	12,723,500	-6,000,000	20%	1,344,700	
6,000,000	40%	-655,300	-	1,744,700	8,723,500	14,723,500	-6,000,000	20%	1,744,700	
7,000,000	40%	-655,300	-	2,144,700	9,723,500	16,723,500	-6,000,000	20%	2,144,700	
8,000,000	40%	-655,300	-	2,544,700	10,723,500	18,723,500	-6,000,000	20%	2,544,700	
9,000,000	40%	-655,300	-	2,944,700	11,723,500	20,723,500	-6,000,000	20%	2,944,700	
10,000,000	40%	-655,300	-	3,344,700	12,723,500	22,723,500	-6,000,000	20%	3,344,700	
11,000,000	40%	-655,300	-	3,744,700	13,723,500	24,723,500	-6,000,000	20%	3,744,700	
12,000,000	40%	-655,300	-	4,144,700	14,723,500	26,723,500	-6,000,000	20%	4,144,700	
13,000,000	40%	-655,300	-	4,544,700	15,723,500	28,723,500	-6,000,000	20%	4,544,700	
14,000,000	40%	-655,300	-	4,944,700	16,723,500	30,723,500	-6,000,000	20%	4,944,700	

## 節稅致富與租稅規劃之步驟

- 步驟一：彙整財產資料（調閱財產種歸戶資料）
- 步驟二：財產價值評估（公告現值、評定價值、市價、淨值）
- 步驟三：稅務風險之評估（所得稅、贈與稅、遺產稅）
- 步驟四：相關移轉成本考量（土地增值稅、證券交易稅、最低稅負）
- 步驟五：移轉及交易架構之安排（境內外控股公司）
- 步驟六：交易主體之建立（控股公司、私募基金、信託）及銀行帳戶之開立
- 步驟七：資金流程之安排（A/C to A/C）
- 步驟八：交易完成之評估與交易資料之彙整
- 步驟九：IRS個案調查之準備及因應
- 步驟十：詳細閱讀『節稅致富』一書，知己知彼

# 高所得高財富個人通用節稅模式與風險

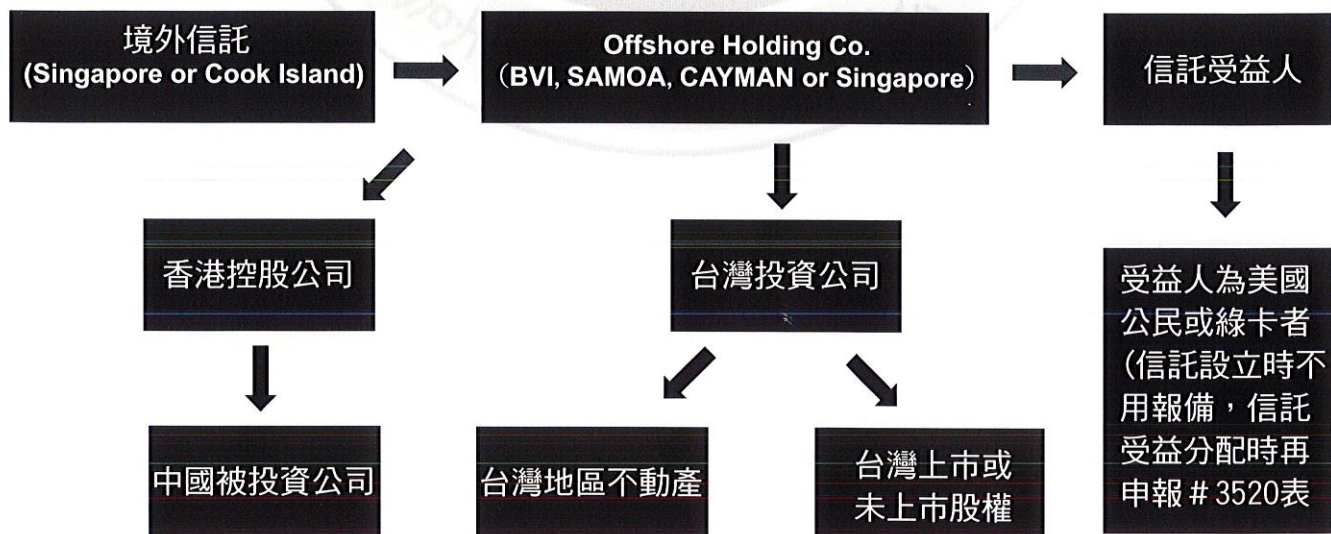
1. 財產境內外信託
2. 夫妻分散
3. 逐年贈與
4. 財產保險化
5. 財產動產化（價格不穩定，要深入識貨）
6. 財產不動產化（金店面與豪宅）
7. 財產公益化（財團法人）（至少Cash 1000萬）
8. 財產證券化（需安排交易及消化資金）
9. 變成外國人取得他國護照（成為非經常居住者）
10. 多看呂旭明會計師教您如何『節稅致富』一書

## 華人境外信託與節稅規劃模式

- 如何運用境外信託避免財產糾紛
- 如何透過非美國綠卡及公民者之身分達到省稅目的
- 境外資金如何合法進入美國
- 境外信託受益分配應於美國申報那些表格

## 華人中國投資與節稅規劃模式

- 如何透過香港控股公司符合中國2008新稅制之省稅規定
- 境外資金如何進入中國投資及獲利如何匯出境外
- 如何避免台灣公司投資中國超限規定
- 如何避免台灣公司境外投資收益併入台灣課稅



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CF Kent Hotels Furniture  
(323)346-2500

A-Mac Hospitality Furniture  
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Cal Lighting  
(909)947-5200

Les Jardins  
(626)202-6723

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Brighton Management  
(909)860-6255

Petra Pacific Insurance Service, Inc  
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Bestway Insurance  
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Allied Physicians  
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Atlas Hospitality Group  
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Cathy Bank  
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PKF Investments  
(415)398-3862

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(626)799-3438

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The China Press  
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Unicoast Communications  
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AM1300  
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本人/公司為 申請加入為新會員 申請加入為榮譽會員  
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 \$150元 榮譽會員(個人)+旅館通訊  
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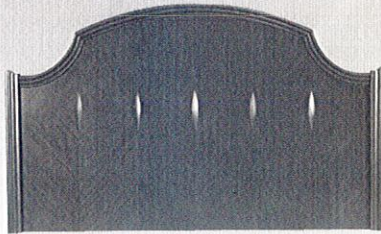
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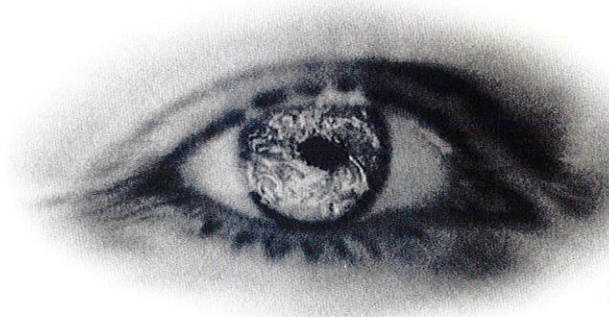
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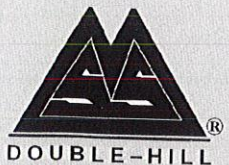
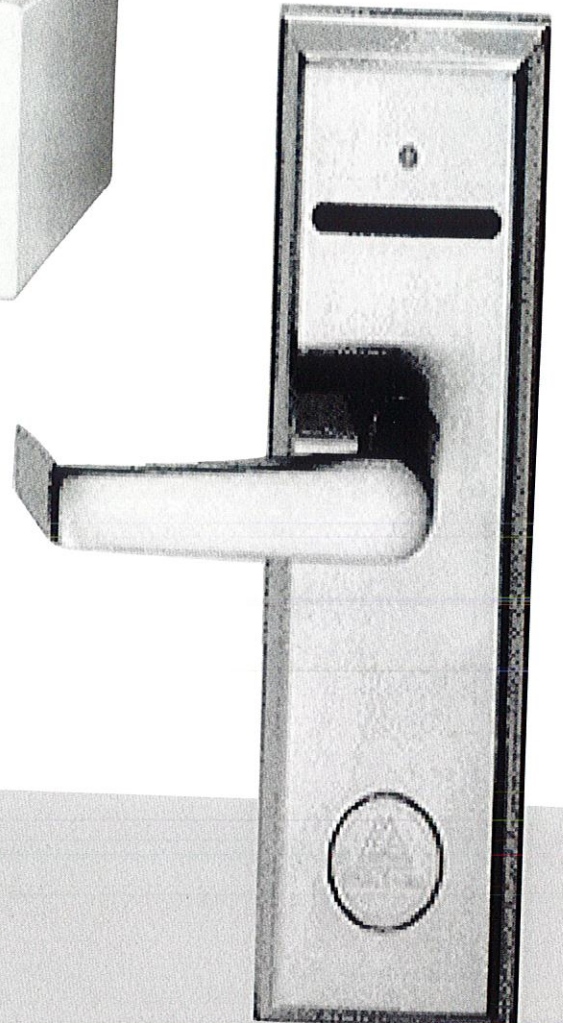
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淨重: 12.7kg

規格: 462x422x223



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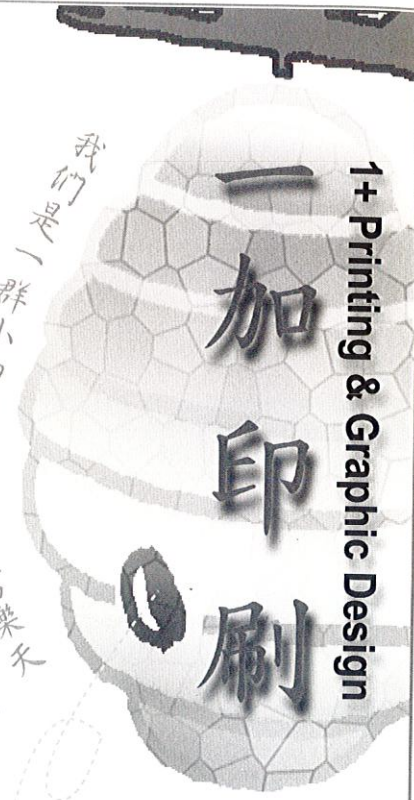
1455 Monterey Pass Rd., Suite 201  
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Tel: 323-268-8886  
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or contact: Gerald Wang 汪俊宇 (President) 323-268-8886 [gwang@vicinn7.com](mailto:gwang@vicinn7.com)

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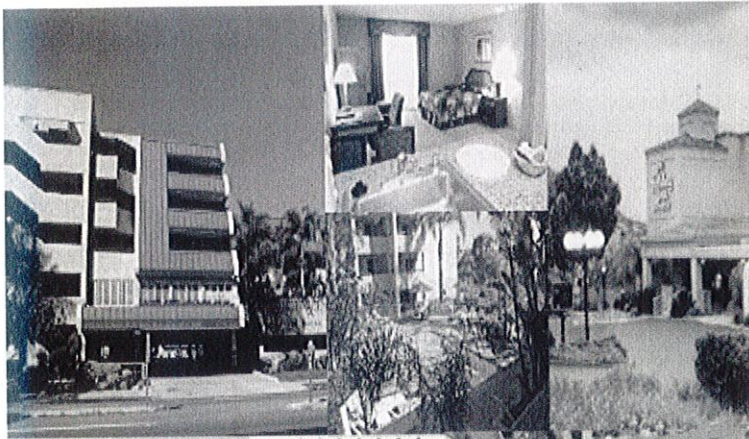


**Atlas**  
HOSPITALITY GROUP

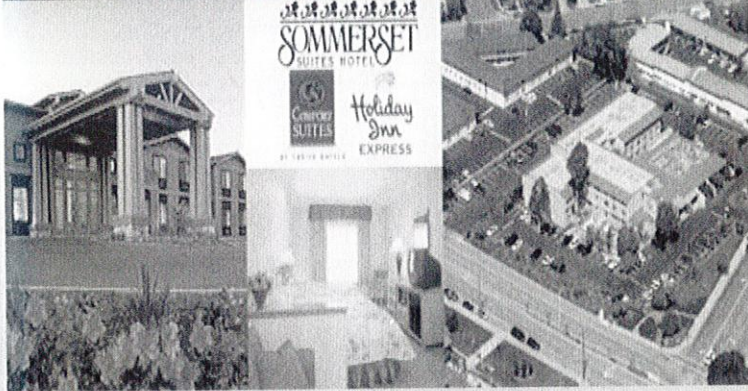
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# 加州專業旅館地產公司

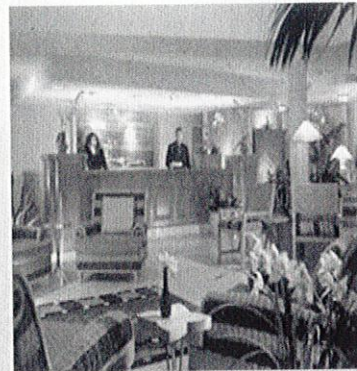
領導加州旅館市場開拓地產投資商機



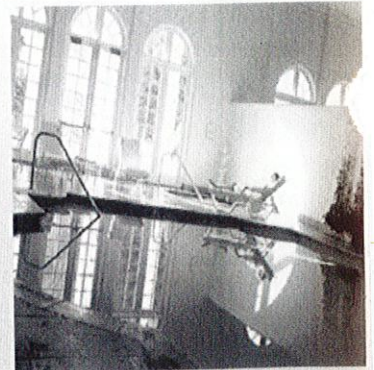
*Crowne Plaza Hotel Oakland South/Union City*



*Pacifica Hotels/Investco Joint Venture Hotel Portfolio*

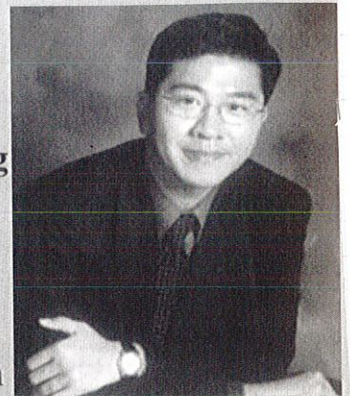


*Santa Barbara Inn*



*Resort Palm Springs*

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詳情請洽華裔經理/南加州旅館業同業公會副會長 汪蔚興 Wilson Wang



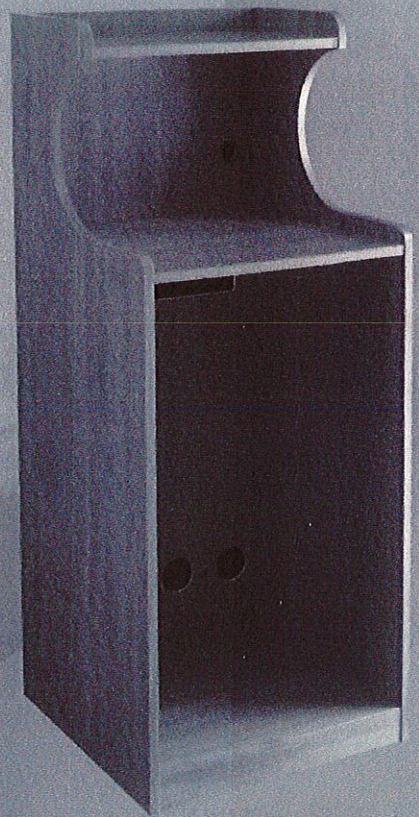
2500 Michelson Drive, Suite 110, Irvine, CA 92612

Telephone: 949-622-3402 • Fax: 949-622-3410

Web: [www.atlashospitality.com](http://www.atlashospitality.com) Email: [wilson@atlashospitality.com](mailto:wilson@atlashospitality.com)

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**Compact Refrigerator**  
Model#: TR-5SD-BK



Utility center cabinets are  
available in the following colors



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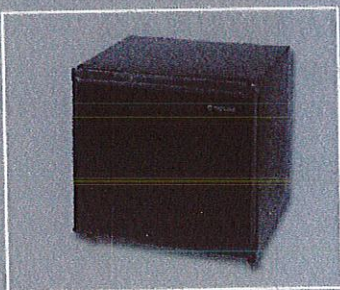
Mahogany  
RC-588MAG



Medium Oak  
RC-588MO



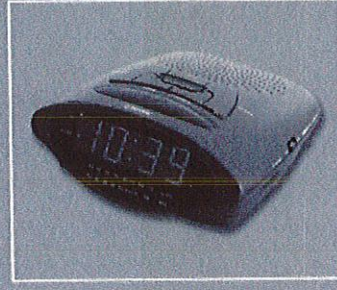
Black  
RC-588BK



Compact refrigerator  
Model #: TR-4RD-BK



Rotary Dial  
Microwave Oven  
Model #: TMO-6615-BK



Alarm clock radio  
Model #: TCR-312



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Model #: CM-100

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