

Qualified Film Vendor List

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 and fill out RPD-41392 Form Qualified Film Vendor

Category	Vendor Name	Address	Phone Number
Accounting Svc	ABS Payroll	500 MARQUETTE AVE NW ALBUQUERQUE NM 87102-5340	818 848-9200
Alterations , Custom Designs	Sewwhateva Inc	521 Wyoming Blvd NE Albuquerque NM 87123	505-254-4753
ANIMAL WRANGLING FOR FILM ENTITIES	New Mexico Film Animals LLC	226A camino los abuelos Santa Fe NM 87508	505-470-8741
Arts and Crafts	George Valencia	707 Villa Verde Dr SE Rio Rancho NM 87124	505-231-9954
Bakery and Cafe	Horizon Bagels & Café	4016 Louisiana Blvd NE Albuquerque NM 87110	505-221-0668
Business Travel Management Services	GBT US LLC dba AMERICAN EXPRESS GLOBAL BUSINESS		
Camera Rental	TRAVEL	500 MARQUETTE AVE NW STE 1200 ALBUQUERQUE NM 87102	646-344-1290
Camera Support	Panavision International LP	3521 BYRN MAWR NE ALBUQUERQUE NM 87107	505-359-3201
Catering	Maleko Grip & Rigging	9201 Pan American FWY NE Albuquerque NM 87113	505-872-4747
Catering	Wolfe's Bagels	5223 Saratoga Dr NW, Albuquerque, NM 87120	505-288-4903
Catering	Catalyst Coffee	6010 Coors BLVD NW STE 2	505-316-9909
Catering	Mario's Motion Picture Catering of New Mexico	6205 Edith Blvd NE Albuquerque, NM 87107	818-951-3555
Catering	Wheelhouse Productions Services	518 Lagunitas Rd SW Albuquerque NM 87105	505-401-0729
Cleaning Service	Celestials Cleaning	4600 Paradise Blvd NW Unit67335 Albuquerque NM 87193	505-489-5407
Cleaning Service	Shamrock's Discount Janitor Supply Inc	2511 San Mateo BLVD NE Albuquerque NM 87110	505-345-6977
Communications	Rock Bottom Rentals	5650 University Blvd. SE., Bldg A, Ste 210, Albuquerque, NM 87106	505-227-2560
Construction	New Beginnings Remodeling LLC	5612 Chimayo Dr NW Albuquerque NM 87120	505-464-7391
Construction Lumber Materials	Hunter Bower Lumber	7301 Menaul Blvd NE, Albuquerque, NM 87110	505-884-5595
Covid	Largo Molecular Consulting	326 Aries Ave., Las Cruces, NM 88005	915-637-0087
Custom Signage	SIGNPLEX, LLC	4901 EDITH BLVD NE ALBUQUERQUE, NM 87107	505-341-0213
Dailies	Foto-Kem Industries, Inc.	500 Marquette Ave NW, Albuquerque, NM 87102	505-835-6970
Dailies	ArsenalFX Color	725 6th St NW, Albuquerque, NM 87102	310-453-5444
DRY CLEANING, LAUNDRY, SUPPLIES	Wirtco Inc dba One Hour Martinizing	1091 S St Francis Dr Santa Fe NM 87505	505-316-6089
Equipment Rental	Mobile Dinning Room on Location Inc	8100 Wyoming Blvd Ne Ste M-182 Albuquerque, NM 87113	818-951-3555
Equipment Rental	Southwest Grip Co.	10428 Britt Ct NE Albuquerque NM 87112	805-284-8341
Equipment Rental	Scott Video LLC	1002 Agua Fria St Santa Fe NM 87501	505-670-9923
Equipment Rental	Pro-Cam New Mexico, Inc	9660 Lurline AVE Chatsworth, CA 91311	818-717-0354
Extras Payroll Services	GEP Cenex LLC dba Central Casting	5650 University Blvd bldg A #231 Albuquerque NM 87106	505-234-9323
Film Equipment Rental	Back 2 One Entertainment Prod & Prop House	3025 Blake Rd SW., Albuquerque, NM 87105	505-550-0316
Film Equipment Rental	PDS Media LLC	12200 Academy RD NE, Apt 1214, Albuquerque, NM 87111	505-200-3495
Film Equipment Rental	Western Wild Equipment Rentals LLC	8631 Silk Tassel RD NW, Albuquerque, NM 87120	805-890-8285
Film Equipment Rental	Cast Aside Media	4 Paycheck Lane, Santa Fe, NM 87508	310-208-9312
Film Equipment Rental	Chynowillies	9500 Admiral Lowell Ave., NE, Albuquerque, NM 87111	505-440-6561
Film Equipment Rental	Mr. Make-up Case, LLC	9500 Admiral Lowell Ave., NE, Albuquerque, NM 87111	505-440-6561
Film Production Company	Red Dzambhala Films	08 Sarma In Santa Fe NM 87506	505-670-7678
Film Props	Sandia Office Supply, Inc.	5801 Office Blvd NE, Albuquerque, NM 87111	505-341-4900
Film Props	ISS New Mexico, LLC	5650 University Blvd SE, Albuquerque, NM 87106	505-227-2000
Film Props	Sandia Film Services	3200 Carlisle Blvd. NE., Ste 204, Albuquerque, NM 87110	505-889-4517
Film Props	Flat Twelve Gallery	1101 2nd St., Albuquerque, NM 87102	818-398-1829
Film Props	Baskets of Africa	1714 Eubank Blvd. NE, Albuquerque, NM 87112	505-323-2315
Film Props	Bronco Boys Classic Auto Sales	16 NW Frontage Rd., Alamillo, NM 87831	575-518-8516
Film Props	Plant World, Inc.	250 El Pueblo Rd.NE, Albuquerque, NM 87113	505-254-1133
Film Props	Overland Motorsports LLC	9201 Pan American FWY NE Albuquerque NM 87113	505-850-3079
Film Props	Marvel Enterprises, LLC	3810 Central Ave SE, Ste A, Albuquerque, NM 87108	505-296-4648

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Accounting Svc	ABS Payroll	500 MARQUETTE AVE NW ALBUQUERQUE NM 87102-5340	818 848-9200
Film Sites	St Clair Winery & Bistro I, LLC	901 Rio Grande Blvd., Ste 100B, Albuquerque, NM 87104	575-546-9324
Food and Beverage	Ben E. Keith Company	601 Ben E. Keith Way NW, Albuquerque, NM 87121	505-843-7766
Food and Beverage	Naples Drizzle LLC	5701 Gibson BLVD SE Albuquerque NM 87108	505-717-1428
Food and Beverage	Magic Cookery LLC	5701 Gibson BLVD SE Albuquerque NM 87108	505-717-1428
Furniture, Lighting, Art, Home Accessories, Etc	2 Beard Collectibles & Designs	3503 Cnetral Ave NE Ste E Albuquerque NM 87106	505-361-2129
Graphic design/branding & photography	M2X Incorporated	12 Rex RD Stanley NM 87056	575-770-7778
Home Staging/Real Estate	STAGED2BAMAZED	2005 Fraser Dr SE Albuquerque NM 87123	505-364-5878
Insurance Services	Brown & Brown of NM, Inc.	8100Lang Ave NE, Suite 101, Albuquerque, NM 87109	505-821-5888
IT Services, Hardware	Pro Tech IT Solutions LLC	10211 Mogollon Dr NW Albuquerque NM 87114	505-810-5867
Legal Services	Modrall Sperling Roehl Harris & Sisk, PA	500 4TH ST NW STE 1000 ALBUQUERQUE NM 87102	505-848-1800
Lodging	Casas de Santa Fe	1323 Paseo de Peralta, Santa Fe, NM 87501	505-466-3666
Lodging	Casa Lemus Inn and Restaurant LLC	350 Clayton Rd, Raton, NM 87740	575-445-2737
Lodging	BCD Studio Concierge	201 3rd St NW Ste 1370 Albuquerque NM 87102	505-418-5010
Lumber and Plywood	Southwestern Lumber Sales, LLC	8109 Morris Ripple PL NE Albuquerque NM 87122	505-263-2733
Maraketing Consultant	Big Picture Marketing Strategies	6324 Calle Amorada Ct NW Albuquerque NM 87114	505-639-5306
Material Supplier	Fairway, Inc.	6820 Academy Parkway East NE, Albuquerque, NM 87109	505-343-9044
Media Agency	Aurelian Media LLC	11 Brad CT Tijeras NM 87059	505-274-2763
Media Agency	Jak & Flux LLC	3001 Monte Vista Blvd NE Albuquerque NM 87106	505-249-6460
MOBILE HEALTH CLINIC, COVID TESTING, FLU TESTING, ETC.	Sunflower mobile & Medical Clinic	955 RICHARDS AVE APT 2047 SANTA FE NM 87507	505-920-6421
Outdoor Maintenance/cleaning service	Luna Vista Property Services LLC	1104 Cedar ST Raton NM 87740	575-214-1821
Payroll Services	EPPSLO LLC	141 N Roadrunner PRWY #146 Las Crucess NM 88011	505-234-9323
Payroll Services	GEP Talent Services LLC	5650 University Blvd bldg A #231 Albuquerque NM 87106	505-234-9323
Payroll Services	Extreme Reach Payroll Solutions	2201 San Pedro DR NE Albuquerque, NM 87110	505-336-5800
Photography	Broken Chain Photogrpahy, LLC	2102 Wisconsin St NE, Albuquerque, NM 87110	505-210-4274
Photography	Simply 6 - RYAN C MONTANO	14 GOLDEN OAK TIJERAS NM 87059-7528	505-507-8799
Photography	Studio Wings Inc	25 Arroyo Privada, Santa Fe, NM 87507	805-320-9500
Photography	Quietmedia	1721 Leon CT NE Rio Rancho NM 87144	206-854-9436
PHOTOGRAPHY STUDIO/ Picture Cars	Fuzzy Logic	404 N Broadway St Truth or Consequences NM 87901	510-603-9444
	Meggan Bailey	1101 2nd ST NW Albuquerque NM 87102	818-398-1829
Printing & Light Fabrication	BMR Corp dba Pronto Signs / Graphics	1216 Mercantile Rd Santa Fe NM 87507	505-989-7396
Printing, Graphics & Props Production	Moustache Studio	320 Laguayra DR NE Albuquerque, NM 87108	505-604-7112
offices/warehouse space Production	Engine Room Investments, LLC	1549 6TH ST STE B Santa Fe NM 87505	505-660-5199
offices/warehouse space Production Services	Luna Design And Build Inc	2891 Trades West RD STE A Santa Fe NM 87507	505-660-5199
Production Services	Fat Cake Productions	28 Eckards Way, La Pueblo, NM 87532	773-230-3964
Production Services	Empowerment Personal Training LLC	5400 Phoenix Ave NE Ste200b, Albuquerque, NM 87110	505-306-3218
Production Services	High Country Air Service	2502 Clark Carr Loop SE, Albuquerque, NM 87106	505-675-0604
Production Services	Sunset Studios Production Services, LLC	5801 Bobby Foster Rd SW, Albuquerque, NM 87105	818-504-2809

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Accounting Svc	ABS Payroll	500 MARQUETTE AVE NW ALBUQUERQUE NM 87102-5340	818 848-9200
Production Services	RoseBrand Consultation Services, LLC	1135 Broadway Blvd NE #26634, Albuquerque, NM 87125	505-814-3726
Production Services	Elevated Productions	24 Upper Pond Rd, Santa Fe, NM 87505	505-477-1057
Production Services	Matoksa Enterprises LLC DBA Salt Mama Wellness	1024 22nd St NW, Albuquerque, NM 87104	505-280-3637
Production Services	Dark Canyon Designs LLC	918 N Guadalupe St, Carlsbad, NM 88220	575-740-5226
Production Services	Elizabeth Noyes	694 Mission Valley Rd, Corrales, NM 87048	207-449-7278
Production Services	Graffiti Food and Beverage LLC	202 Hermosa Dr NE, Albuquerque, NM 87108	612-325-8741
Production Services	Chile Line Media, LLC	4721 Robin Ave NE, Albuquerque, NM 87110	505-660-8101
Production Services	Lora Zachek	508 Swoose Ct SW, Albuquerque, NM 87105	505-269-2669
Production Services	MJM CCW Security LLC	2501 W Zia Rd. #4103, Santa Fe, NM 87505	505-204-3806
Production Services	Snugglecubs Cookies	11024 Montgomery Blvd NE PMB #143, Albuquerque, NM 87111	505-347-3591
Production Services	Organizational Rebel LLC	7408 Willow Springs Road NE, Albuquerque, NM 87113	505-933-7801
Production Services	Bosque Mobile Bicycle Repair LLC	402 Sanford Dr SE Unit B, Albuquerque, NM 87106	505-397-2586
Production Services	Build with Robots	429 Commercial St NE, Albuquerque, NM 87144	833-273-3991
Production Services	F2 Media Services, LLC	8004 Compass Dr NW, Albuquerque, NM 87120	714-719-2585
Production Services	SWEAT LLC	7820 Enchanted Hills Blvd, Rio Rancho, NM 87144	505-933-8819
Production Services	B&D Industries, Inc.	9720 Bell Ave SE, Albuquerque, NM 87123	505-299-4464
Production Services	Chromatic Stories LLC	3010 Bowman St., Las Cruces, NM 88005	575-639-3764
Production Services	ETS New Mexico, LLC dba Environmental Testing Services	4501 Bogan Ave NE, Suite B3, Albuquerque, NM 87109	505-881-0243
Production Services	Twocrow Enterprises LLC	10612 Calle De Elena, Corrales, NM 87048	505-410-9676
Production Services	A Vacation Different	1000 Cordova Place #245, Santa Fe, NM 87505	505-209-9120
Production Services	Inspired Jewelers	555 Oppenheimer Drive Suite 204, Los Alamos, NM 87544	505-819-9941
Production Services	Absolute Fitness ABQ	6001 San Mateo Blvd NE Suite C1, C2, C3, Albuquerque, NM 87109	505-373-6500
Production Services	Inspirado LLC	1836 Kentucky St NE, Albuquerque, NM 87110	575-649-3925
Production Services	KJ Franchise Inc.	1716 Eubank NE, Albuquerque, NM 87112	505-315-3265
Production Services	Drip Drive Las Cruces	901 E University Bldg 965 Suite 2B, Las Cruces, NM 88001	575-343-5206
Production Services	Vaness Apodaca	300 Wind Chime Ln, Las Cruces, NM 88007	575-932-9486
Production Services	Lucid New Mexico, LLC	212 Atlantic Ave SW, Albuquerque, NM 87102	650-799-4956
Production Services	Kickstand Café and Cycles	1127 Alameda Blvd NW, Albuquerque, NM 87114	505-359-7566
Production Services	Novel Animals NM LLC	445 NM 344, Edgewood, NM 87015	661-645-1134
Production Services	Kinetic Energy, Inc.	PO Box 23778, Santa Fe, NM 87502	505-919-9061
Production Services	Albuquerque Tire Inc.	4215 MENAUL BLVD NE ALBUQUERQUE NM 87110-2913	505-888-3833
Production Services	MASEK ROCKY MOUNTAIN DISTRIBUTION INC.	620 COSO AVE SE ALBUQUERQUE NM 87105-1507	505-452-2222
Production Services	Sandbar Fabrication LLC	3706 35th Cir SE Rio Rancho NM 87124	505-934-5058
Production Services	Jim Dobbs	1009 Alcazar NE Albuquerque, NM 87110	505-315-4119
Production Services	Joshua Otero	615 DYNE AVE LAS CRUCES NM 88005	575-635-7674
Production Services	Oak Valley Excavating	MM 29 #342 STATE HWY 518 MORA NM 87732	505-228-6913
Production Services	Portal 2 Portal	6700 RUSTLER RD NW ALBUQUERQUE NM 87120	505-440-2803
Production Services	Pew Pew Tshirt	37 MI S 371 HWY Farmington NM 87401	505-803-0809
Production Services	Osbourne Productions LLC	512 Twilight Vista Lane SW Albuquerque NM 87105	505-604-4522
Production Services	828 Reco	106 S Miranda St Las Cruces NM 88005	575-524-3814
Production Services	828 Productions LLC	106 S Miranda St Las Cruces NM 88005	575-323-1895
Production Services	AFMI Productions, LLC	1406B Edith BLVD NE Albuquerque NM 87102	505-998-1301
Production Services	David R. Scrase MD LLC	16 Calle Cholla Placitas NM 87043	505-975-7474
Production Services	Indieproduction, LLC	919 2ND ST SW Albuquerque, NM 87102	505-903-9802
Production Services	Enliven Media, LLC	3725 Hawkins ST NE Albuquerque, NM 87109	505-872-4747
Production Support	Staged 2B Amazed	2005 Fraser Drive SE, Albuquerque, NM 87123	505-364-5878
Production Support	Snake Dog LLC	1010 Mountain Road, Santa Fe, NM 87505	505-395-6707
Production Support	Bigbyte.cc Corp.	123 Central Ave NW, Albuquerque, NM 87102	505-255-5422
Production Support	Production Outfitters, Inc.	1833 San Mateo Blvd NE, Albuquerque, NM 87110	505-237-0770

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Accounting Svc	ABS Payroll	500 MARQUETTE AVE NW ALBUQUERQUE NM 87102-5340	818 848-9200
Production Support	Quan Yin LLC	2905 Rodeo Park Drive East #3, Santa Fe, NM 87505	505-986-1089
Production Support	Resolution Graphics, Inc.	4380 Alexander Blvd., NE, Albuquerque, NM 87107	505-343-1237
Production Support	KoKo Loc-Ster's Studio Equipment	2 Kokopelli Dr, Santa Fe, NM 87506	505-920-8003
Production Support	Alessi Hartigan Casting	8500 Menaul Blvd NE A440, Albuquerque, NM 87112	661-607-8699
Production Support	Edit House Productions, LLC	640 Quantum Rd NE, Rio Rancho, NM 87124	505-896-3388
Production Support	Duran Central Pharmacy	1815 Central Ave NW, Albuquerque, NM 87104	505-247-4141
Production Support	MCT Waste, LLC	7451 Pan American West Fwy NE, Albuquerque, NM 87109	505-345-8651
Production Support	Deluxe Designs, Inc.	561 Quantum Road, Rio Rancho, NM 87124	505-892-8090
Production Support	MBS Equipment Company	5650 University Blvd SE, Albuquerque, NM 87106	505-264-0862
Production Support	Field and Frame	107 Tulane Dr., SE, Albuquerque, NM 87106	505-265-5678
Production Support	Stride, Inc. DBA Diverse Office Supply	1021 Carlisle Blvd SE, Albuquerque, NM 87106	505-232-3201
Production Support	Checking The Gate	PO Box 377, Jarales, NM 87023	830-569-7030
Production Support	Enchanted Dream Vacations LLC	33 Skyline, Edgewood, NM 87015	505-307-8690
Production Support	Midway Office Supply, LLC	5801 Office Blvd NE, Albuquerque, NM 87109	505-345-3414
Production Support	Albuquerque Pipe and Pump Supply Co.	4300 Ellison St NE, Albuquerque, NM 87109	505-344-4646
Production Support	One Way Pest & Weed Control	78 Calle Arroyo Seco NW, Albuquerque, NM 87120	575-626-1454
Production Support	Ryan Davis	PO Box 328, Tijeras, NM 87059	505-259-7975
Production Support	Hal Burns Truck Equipment Services, LLC	14 Camino Charro, Santa Fe, NM 87507	505-471-1671
Production Support	CineMagic, Inc.	201 Juniper Hill Rd NE, Albuquerque, NM 87122	818-355-4681
Production Support	Access Life, LLC	11600 Summer Ave. NE, Albuquerque, NM 87112	505-610-8888
Production Support	The Albuquerque North Valley Emporium LLC	6818 2nd St., NW Albuquerque, NM 87107	505-433-3434
Production Support	Lark Ericson Coaching, LLC	924 Pueblo Solano Rd NW, Los Ranchos, NM 87107	505-344-4794
Production support	New Mexico Film Rentals, Inc.	709 5TH ST NE Rio Rancho NM 87124	505-227-4555
Production Support	Mountainair Films Inc.	1623 Camino De Cruz Blanca Santa Fe NM 87505	505-471-9293
Production Support	America Tent Rentals, Inc.	2110 Coors BLVD SW Albuquerque, NM 87121	505-888-5821
Production Support/Lumber Yard	Timberline Trading	2031 Old US 66, Edgewood, NM 87015	505-550-7874
Production support/office spaces	Garson Studios Santa Fe LLC	1600 Saint Michaels DR BLDG 14 Santa Fe, NM 87505	505-670-7678
Production support/storage	Xtreme Storage LLC	100 Trumbull Ave SE, Albuquerque, NM 87102	505-888-2430
Productions Services	Fumblers LLC	5410 Tioga RD NW Albuquerque NM 87120	505-738-2969
Professional/Western Equipm	Mortenson Silver & Saddle Inc	96 Bonanza Creed Rd., Santa Fe, NM 87508	505-424-9330
Property Maintenance	A Better Estate LLC dba Commercial Property Services of NM	8133 Northridge ave NE Albuquerque NM 87108	505-289-2955
Rentals	Lifestyle RV Rentals LLC	6303 Turquoise Trail NE, Rio Rancho, NM 87144	505-350-8736
Rentals	Southwest Costume Rentals, LLC	6102 Jefferson NE, Ste C, Albuquerque, NM 87109	505-308-3099
Rentals	America Tent Rentals, Inc.	2401 Coors Blvd SW, Albuquerque, NM 87121	505-888-5821
Rentals	Rosales Rentals	1017 Ferndale Dr, Las Cruces, NM 88005	575-312-8385
Rentals	BKMFx, LLC	57 McGinnis Rd., Tijeras, NM 87059	818-388-5071
Rentals	Southwest Suites Corporate Housing, LLC	5840 OSUNA RD NE ALBUQUERQUE NM 87109-2526	505-294-7632
Rentals	Hertz Corporation	3400 Univeristy Blvd, Albuquerque, NM 87106	661-904-9359
Rentals	Mobile Dinning Room on Location Inc	8100 Wyoming Blvd NE #182 Albuquerque Nm 871123	818-951-3555
Restaurant	Levolovel LLC DBA Café Caribe	304 S Pershing st Truth or Consequences NM 87901	507-606-3663
Security Services	Emerald Film Security LLC	4917 Simon Drive NW, Albuquerque, NM 87114	505-273-1251
Service and Rental	Roadmonkey Inc	7317A OLD SANTA FE TRL SANTA FE NM 87505	323-633-5220
Trailer & Truck Rental	Greenlite Trailers LLC	2600 THE AMERICAN RD SE STE 230 RIO RANCHO NM 87124	706-256-8600
Transportation	B3 Ener Services Corporation	2911 Connie RD Carlsbad, NM 88220	210-427-1153
Transportation	BCD-AQUILA TRAVEL LLC	8415 Washington PL NE Albuquerque NM 87113	505-828-9113
Transportation Rentals	Quixote Studios LLC	1917 7th ST Albuquerque NM 87102	818-504-2809

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Travel Agency	Altour Delaware, LLC	319 Paseo de Peralta, Santa Fe, NM 87501	212-205-5085
Vehicle Rentals	ABQ Vans LLC	2500 Louisiana Blvd NE, Albuquerque, NM 87110	505-278-0375
Vintage / Antique			
Collectibles	Goldilocks & The 2 Bears LLC	3503 Central Ave NE Ste E Albuquerque NM 87106	505-361-2129
Wood moulding and millwork manufacturing	WOOD MILLWORK SPECIALTIES, INC	8009 EDITH BLVD NE ALBUQUERQUE NM 87113	505-897-2997
Yoga Instructor	Stephanie Krantz	320 Grand Canyon Dr Los Alamos NM 87547	505-412-2783

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Pre and Post Production Services	Alicia J Mteuzi	1600 Moon St NE Albuquerque NM 87112	505-585-1540
Post Production, 3d Animation/motion capture	Area 505 Performance Capture & Animation	8144 Ventana Azul AVE NW	505-615-2410
Post Productions, Editing	Aurelian Media LLC	11 Brad CT Tijeras NM 87059	505-274-2763
Post Productiton	Company 3 / Method inc.	725 6th st NW Albuquerque NM 87102	310-804-4819
Post Production	Crafty Apes LLC	123 Central Ave NW Ste 208, Albuquerque, NM 87102	310-837-3900
Post Production	KJ Franchise Inc.	1716 Eubank NE, Albuquerque, NM 87112	505-315-3265
Post Productiton	Madlove Media LLC	6670 Edgewood Dr. NW, Los Ranchos, NM 87107	505-450-3404
Post Productiton	Tripletone Studios LLC	1618 Calle Del Ranchero NE Albuquerque NM 87106	505-264-8008
Post Production	Wishful Thinking Productions	924 Kentucky St SE Albuquerque NM 87108	505-550-1812

\*Post Production Section 7-2F-1(B)(2) NMSA 1978 postproduction expenditures made in New Mexico that: (a) are directly attributable to the production of a commercial film or audiovisual product; (b) are for services performed in New Mexico; (c) are subject to taxation by the state of New Mexico; (d) exclude postproduction expenditures for which another taxpayer claims the film production tax credit; and (e) do not exceed the usual and customary cost of the goods or services acquired when purchased by unrelated parties. The secretary of taxation and revenue may determine the value of the goods or services for purposes of this section when the buyer and seller are affiliated persons or the sale or purchase is not an arm's length transaction\*Post Production Section 7-2F-2(O) NMSA 1978 "postproduction expenditure" means an expenditure, certified pursuant to Subsection A of Section 7-2F-12 NMSA 1978, for editing, Foley recording, automatic dialogue replacement, sound editing, special effects, including computer-generated imagery or other effects, scoring and music editing, beginning and end credits, negative cutting, soundtrack production, dubbing, subtitling or addition of sound or visual effects; but not including an expenditure for advertising, marketing, distribution or expense payments; Documentation will be required during the credit review to show all statutory requirements are met.