

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from electronic originals
(may include minor formatting differences from printed original)



JOHN ELIAS BALDACCI
GOVERNOR

STATE OF MAINE
MAINE REVENUE SERVICES
24 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0024

ADMINISTRATIVE & FINANCIAL SERVICES

ELLEN JANE SCHNEITER
COMMISSIONER

MAINE REVENUE SERVICES

JEROME D. GERARD
ACTING EXECUTIVE DIRECTOR

October 1, 2010

Senate President Mitchell
Speaker of the House Pingree
Members of the 124th Maine Legislature:

Pursuant to 5 MRSA Section 13070-J, the State Tax Assessor is required to submit a report to the Legislature identifying the revenue foregone as the result of the Jobs and Investment Tax Credit (JITC), the Research Expense Tax Credit (R&D), the Seed Capital Investment Tax Credit, the Shipbuilding Facility Credit, the Credit for Pollution-Reducing Boilers, and public funds spent on the Business Equipment Tax Reimbursement Program (BETR). Attached are four reports that provide you with this information.

The first attachment lists corporations and individuals that reduced their Maine income tax liability with the JITC, the R&D credit, and/or the Seed Capital credit for tax year 2008, as well as the value of those credits. Tax year 2008 is the last year for which we have full information on both corporate and individual filers. Statutes governing the release of confidential taxpayer information prevent us from reporting the names of the corporations or individuals that benefited from these tax credits. No taxpayer took advantage of the Credit for Pollution-Reducing Boilers for tax year 2008.

The second attachment explains the Shipbuilding Facility credit. As required by statute, the report provides information on the level of employment, yearly investment and the cumulative amount of investment. Since the inception of the credit, the level of employment has been such that the annual cost to the state treasury has exceeded the base credit amount of \$3 million per year.

The third attachment is a list of BETR recipients. For purposes of this report, businesses that filed for reimbursement during the fiscal year ending June 30, 2010 are listed. BETR recipients filed between August 1, 2009 and December 31, 2009 for eligible property taxes paid during calendar year 2008. For that period the state reimbursed \$58,353,745 million to over 1,800 companies.

Public Law 337 (LD 1468) enacted during the last legislative session amended the definition of "economic development incentive" in Section 13070-J to include not only the incentives listed above, but "federal and state statutorily defined programs that receive state funds, dedicated revenue funds and tax expenditures as defined by section 1666 whose purposes are to create, attract or retain business entities related to business development in the State." The additional incentives identified in this new law can be found in the [Maine State Tax Expenditure Report 2010 – 2011](#) prepared for the Joint Standing Committee on Taxation on January 15, 2009.

If you have any questions on this report please do not hesitate to contact me.

Sincerely,

Jerome D. Gerard

Cc: Ellen Schneiter
Grant Pennoyer, Office of Fiscal and Program Review

Jobs and Investment Tax Credit

The Jobs and Investment Tax Credit (JITC) provides a credit of 10% of the investment of at least \$5,000,000 in personal property that creates at least 100 new jobs within 2 years of the investment. Retail facilities are excluded from taking the credit. The JITC used in any one year is limited to the lesser of \$500,000 or the tax liability of the taxpayer. Any unused credit may be carried forward for up to 7 years for a maximum credit claimed of \$3,500,000.

Research Expense Tax Credit

The Research Expense Tax Credit (R&D) provides a credit equal to the sum of 5% of the excess of qualified research expenses over the average research expenses of the prior three years, and 7.5% of the basic research payments to educational institutions and certain research organizations. The credit is limited to 100% of the first \$25,000 of tax liability and 75% of the tax liability over \$25,000. Any unused credit may be carried forward for up to 5 years.

Seed Capital Investment Tax Credit

The Finance Authority of Maine administers this program. The Authority issues a tax credit certificate to eligible investors. The amount of the credit is equal to 40% of the certified investment amount or 60% of the certified investment amount if the eligible Maine business is located in a high unemployment rate area. The timing for claiming the credit is 25% in the taxable year the investment is made and 25% per year must be taken in each of the next 3 taxable years.

Business Property Tax Reimbursement

The BETR program provides for a reimbursement of property taxes paid on qualified tangible, personal, depreciable property held for business use, and first placed into service in Maine after April 1, 1995. Public utilities, cable television companies, or providers of radio paging, mobile communications, satellite direct TV, or television distributions services are ineligible for BETR reimbursement. In addition, office furniture, lamps and lighting fixtures, buildings, and land are excluded. Reimbursement of 100% of taxes paid is limited to 12 years. After 12 years, the reimbursement percentage declines until reaching 50% in year 18. The 50% reimbursement rate remains in effect for the remaining life of the property. Taxpayers using the High Technology Tax Credit on reimbursable property are not eligible for BETR on that property, and lose that year of BETR eligibility when either one of those credits are taken. Recently enacted legislation will lower BETR reimbursement to 90% of eligible taxes in FY10 and FY11 and beginning with property first placed into service after April 1, 2006 property located in retail sales facilities exceeding 100,000 square feet will no longer be eligible for BETR. Property placed in service in Maine that is first subject to property tax on or after April 1, 2008, is eligible for the Business Equipment Tax Exemption (BETE) program. The BETE program exempts all eligible equipment from property tax.

**Attachment #1
TAX CREDITS – 2008 TAX YEAR**

Corporations				
Jobs & Investment Tax Credit	Research Expense Tax Credit	Seed Capital Tax Credit	Total Credits	
\$0	\$0	\$153	\$153	
\$0	\$80,503	\$0	\$82,293	
\$0	\$15,548	\$0	\$15,548	
\$0	\$8,893	\$0	\$10,424	
\$0	\$129,988	\$0	\$129,988	
\$0	\$634	\$0	\$634	
\$0	\$10,026	\$0	\$13,890	
\$0	\$665	\$0	\$665	
\$0	\$3,788	\$0	\$3,788	
\$0	\$876	\$0	\$876	
\$0	\$49,315	\$0	\$49,315	
\$0	\$767	\$0	\$4,921	
\$0	\$32,065	\$0	\$32,065	
\$0	\$38,280	\$0	\$40,493	
\$0	\$20,251	\$0	\$20,251	
\$0	\$1,616	\$0	\$1,616	
<u>\$0</u>	<u>\$925</u>	<u>\$0</u>	<u>\$925</u>	
Count	0	16	1	17
Total	\$0	\$394,140	\$153	\$407,845

Individuals				
Jobs & Investment Tax Credit	Research Expense Tax Credit	Seed Capital Tax Credit	Total Credits	
Count	0	74	246	318
Total	\$0	\$150,965	\$1,432,556	\$1,583,521

Total Claims for Tax Year 2008				
Jobs & Investment Tax Credit	Research Expense Tax Credit	Seed Capital Tax Credit	Total Credits	
Count	0	90	247	335
Total	\$0	\$465,989	\$1,432,709	\$1,991,366

Source: 2008 Maine Individual and Corporate Income Tax Returns

Attachment #2
MAINE'S SHIPBUILDING FACILITY CREDIT THROUGH 2008
 How the Program Works

A credit against withholding taxes otherwise due is allowed for up to \$3,500,000 each year for as many as 20 years if an employer:

- 1) Owns, operates or proposes to build a shipbuilding facility in Maine;
- 2) Proposes to make at least a \$200,000,000 investment in a shipbuilding facility in Maine;
- 3) Employs at least 3,500 full-time Maine employees covered by health insurance and a retirement plan, and;
- 4) Does not qualify for the Maine Employment Tax Increment Financing program (36 MRSA. § 6751) at the time of application for the shipbuilding facility credit.

The Commissioner of the Department of Economic and Community Development must certify the applicant as eligible.

The base amount of the yearly credit is \$3,000,000, with a bonus of up to \$500,000 for employee levels above the threshold amount of 5,000. Until January 1, 2003, no credit was allowed if employment level drops below 5,000. After that date, no credit is allowed if employment level drops below 3,500, with a reduced credit available if employment level is between 3,500 and 5,000.

The cumulative credit amount may not exceed \$60,000,000. No credit is allowed after the year in which a qualified applicant has launched its 30th qualified ship. A qualified ship is one that is launched after 1998 and was constructed at the facility in which the qualified \$200,000,000 investment is made. The credit ends December 31, 2018.

Shipbuilding Facility Credit – Summary of Activity, 1997 – 2009

	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
Level of Employment	7,547	7,672	7,688	7,346	6,901
Yearly Investment	\$4,068,973.65	\$41,842,486.31	\$77,338,660.54	\$94,309,402.20	\$25,630,123.60
Total Investment	\$4,068,973.65	\$45,911,459.96	\$123,250,120.50	\$217,559,522.70	\$243,189,646.30
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Level of Employment	6,562	6,645	6,557	5,828	5546
Yearly Investment	\$3,504,876.65	\$138,399.67	\$956,483.36	\$1,625,075.20	\$2,586,224.78
Total Investment	\$246,694,522.95	\$246,832,922.62	\$247,789,405.98	\$249,414,481.18	\$252,000,705.96
	<u>2007</u>	<u>2008</u>	<u>2009</u>		

Level of Employment	5,775	5,812	5,529
Yearly Investment	\$7,086,492.48	\$41,380,031.00	\$11,063,102.00
Total Investment	\$259,087,198.44	\$300,467,229.00	\$311,630,331.00

Attachment #3
BUSINESS EQUIPMENT TAX REIMBURSEMENT, FY10

Business Equipment Tax Reimbursement - - FY10 for Property Taxes Paid in CY08

Business Name	City/Town	State	Municipal Code	Refund
VERSO PAPER LLC	MEMPHIS	TN	0	4,825,455.00
BATH IRON WORKS CORP.	BATH	ME	0	3,270,609.00
S D WARREN CO	BOSTON	MA	0	2,770,268.00
NESTLE WATERS NORTH AMERICA INC	NORWALK	CT	0	2,571,963.00
KATAHDIN PAPER COMPANY LLC	EAST MILLINOCKET	ME	0	2,321,302.00
NATIONAL SEMICONDUCTOR CORP	SANTA CLARA	CA	503	2,304,468.00
TAMBRANDS INC	CINCINNATI	OH	120	1,504,116.00
MADISON PAPER INDUSTRIES	MADISON	ME	357	1,244,847.00
MCCAIN FOODS USA, INC	LISLE	IL	0	1,210,644.00
LL BEAN INC.	FREEPORT	ME	0	1,191,990.00
WAL MART STORES EAST LP	BENTONVILLE	AR	0	1,029,448.00
TD BANK NA	PORTLAND	ME	0	1,029,068.00
FRASER PAPERS LIMITED	SOUTH PORTLAND	ME	356	1,006,349.00
HANNAFORD BROS CO AND SUBSIDIARIES	PORTLAND	ME	0	898,898.00
DOMTAR MAINE CORP	MONTREAL	QC	124	879,828.00
RUMFORD PAPER COMPANY	MIAMSIBURG	OH	473	868,457.00
GENERAL ELECTRIC COMPANY	SCHENECTADY	NY	0	795,099.00
FAIRCHILD SEMICONDUCTOR CORP	SOUTH PORTLAND	ME	503	789,054.00
DRAGON PRODUCTS CO INC	PORTLAND	ME	0	775,067.00
SHAWS SUPERMARKETS INC AND SUBSIDIA	BOISE	ID	0	652,136.00
GREAT LAKES HYDRO AMERICA LLC	MILLINOCKET	ME	0	644,453.00
LINCOLN PAPER AND TISSUE LLC	LINCOLN	ME	338	603,770.00
THE DINGLEY PRESS INC	LISBON	ME	342	484,946.00
WAUSAU PAPER SPECIALTY PRODUCTS LLC	MOSINEE	WI	0	458,036.10
BUCKSPORT ENERGY LLC	BUCKSPORT	ME	165	455,383.00
IRVING FOREST PRODUCTS INC	SAINT JOHN	NB	0	433,769.00
UNITED TECHNOLOGIES CORP	HARTFORD	CT	409	427,973.00
UNUMPROVIDENT CORPORATION & SUBS ME	CHATTANOOGA	TN	0	393,654.60
BARBER FOODS	PORTLAND	ME	453	386,893.00
MID STATE MACHINE PRODUCTS INC	MATAWAN	NJ	0	373,155.00
HUBER ENGINEERED WOODS LLC	EASTON	ME	237	350,403.00
TRUE TEXTILES INC	GUILFORD	ME	0	306,271.80
ELMET TECHNOLOGIES INC	LEWISTON	ME	333	299,275.00
INTERSTATE BAKERIES CORPORATION	KANSAS CITY	MO	140	274,910.00
GE CAPITAL MANAGEMENT SERVICES CORP	FORT MYERS	FL	0	257,754.00
LEPAGE BAKERIES INC	AUBURN	ME	333	250,253.00
HOME DEPOT USA INC	ATLANTA	GA	0	243,447.00
ZF LEMFORDER CORPORATION	NORTHVILLE	MI	153	238,785.00
HUHTAMAKI COMPANY MANUFACTURING	DE SOTO	KS	556	235,715.00
MAINE WOODS COMPANY LLC	PORTAGE LAKE	ME	451	232,925.00
SPECIALTY MINERALS INC	NEW YORK	NY	0	217,896.00
PARKER HANNIFIN CORP & SUB	CLEVELAND	OH	453	204,993.00
EVONIK CYRO LLC	PARSIPPANY	NJ	481	201,112.00
PIONEER PLASTICS CORPORATION	AUBURN	ME	120	187,008.00
DEAD RIVER CO	BANGOR	ME	0	186,125.00

Business Name	City/Town	State	Municipal Code	Refund
IRVING OIL MARKETING INC	PORTSMOUTH	NH	0	183,695.00
CORNING INC	CORNING	NY	319	178,482.00
OAKHURST DAIRY	PORTLAND	ME	453	178,000.00
LOWES HOME CENTERS INC	MOORESVILLE	NC	0	174,361.00
NES EQUIPMENT SERVICES CORPORATION	NEENAH	WI	0	170,538.00
RITE AID OF MAINE INC	CAMP HILL	PA	0	166,642.00
AMERICARB INC	ROSWELL	GA	494	159,230.00
BOTTLING GROUP LLC	SOMERS	NY	0	141,170.00
BACKYARD FARMS LLC	PORTLAND	ME	357	138,806.00
IDEXX OPERATIONS INC	WESTBROOK	ME	565	135,476.00
XEROX CORP & SUBS	NORWALK	CT	0	135,364.00
FORMED FIBER TECHNOLOGIES	AUBURN	ME	120	133,846.00
RENT A CENTER EAST INC	PLANO	TX	0	132,592.00
FULGHUM FIBRES INC	AUGUSTA	GA	124	128,725.00
CASCADES AUBURN FIBER INC	AUBURN	ME	120	127,313.00
HEARST ARGYLE PROPERTIES	AUBURN	ME	0	126,209.70
C N BROWN COMPANY	SOUTH PARIS	ME	0	125,843.00
BANGOR SAVINGS BANK & SUBS	BANGOR	ME	0	122,096.70
NEW BALANCE ATHLETIC SHOE INC	BRIGHTON	MA	0	120,507.00
COLE HAAN HOLDINGS INC	YARMOUTH	ME	591	117,236.00
INTERNATIONAL PAPER CO	MEMPHIS	TN	120	116,890.00
FMC CORP & COMB GRP	PHILADELPHIA	PA	468	116,143.00
PENMOR LITHOGRAPHERS INC	LEWISTON	ME	333	115,815.00
SUNBELT RENTALS INC	FORT MILL	SC	0	113,605.00
CIT TECHNOLOGY FINANCING SVCS INC	LIVINGSTON	NJ	0	112,670.00
HANCOCK LUMBER CO INC	CASCO	ME	0	108,131.40
KEYBANK NATIONAL ASSOCIATION	BOISE	ID	0	107,620.00
COCA COLA BOTTLING CO NORTHERN NE	BEDFORD	NH	0	107,500.50
PORTAGE WOOD PRODUCTS LLC	PORTAGE	ME	451	96,196.00
UNITED RENTALS INC & SUBS	GREENWICH	CT	0	95,739.30
SPRAGUE ENERGY CORP	PORTSMOUTH	NH	0	95,427.90
ROBBINS LUMBER INC	SEARSMONT	ME	484	95,227.00
GLOBAL TOWER LLC	BOCA RATON	FL	0	94,883.00
KOHL'S DEPT STORES INC	MENOMONEE FALLS	WI	0	93,942.00
RYDER TRUCK RENTAL INC & AFFL	MIAMI	FL	0	90,603.00
WHOLE FOODS MARKET GROUP INC	AUSTIN	TX	453	90,142.00
R J GRONDIN & SONS	GORHAM	ME	271	89,314.00
PPSA OVERSEAS LTD	SEARSPORT	ME	485	88,803.00
D & G MACHINE PRODUCTS INC	WESTBROOK	ME	565	87,406.00
PIKE INDUSTRIES INC	BELMONT	NH	0	87,233.40
COMPUTER SCIENCES CORP	FALLS CHURCH	VA	0	87,128.00
PLEASANT RIVER LUMBER CO	DOVER FOXCROFT	ME	227	85,164.00
WRIGHT EXPRESS LLC	SOUTH PORTLAND	ME	503	84,182.00
FISHER LLC	MILWAUKEE	WI	468	83,468.00
GEIGER BROS & SUBSIDIARIES	LEWISTON	ME	333	81,561.00
RICHARD CARRIER TRUCKING INC	SKOWHEGAN	ME	0	81,320.00
BA LEASING & CAPITAL LLC	TUCKER	GA	0	79,803.00
KEY EQUIPMENT FINANCE INC	ALBANY	NY	0	79,646.00
OLD TOWN CANOE CO	OLD TOWN	ME	421	78,472.00
CHEP USA	ORLANDO	FL	0	77,755.50
GENERAL DYNAMICS ARMAMENT AND TECHNICAL PRODUCTS	CHARLOTTE	NC	474	76,815.00
PRIDE MANUFACTURING COMPANY LLC	BURNHAM	ME	0	75,931.20
BLETHEN MAINE NEWSPAPERS INC	SEATTLE	WA	0	74,007.00

Business Name	City/Town	State	Municipal Code	Refund
B & G FOODS INC	PARSIPPANY	NJ	453	73,958.00
SARGENT CORPORATION	STILLWATER	ME	0	73,015.00
IBM CREDIT LLC	SOUTHBURY	CT	0	72,875.00
SPENCER PRESS OF MAINE INC	NORTH ANDOVER	MA	562	72,269.00
OLYMPUS AMERICA INC	CENTER VALLEY	PA	0	71,680.00
COLUMBIA FOREST PRODUCTS INC & SUBSIDIARIES	NEWPORT	VT	0	71,505.00
WELLS FARGO FINANCIAL LEASING INC	DES MOINES	IA	0	71,403.00
PACIFIC & SOUTHERN COMPANY INC	PORTLAND	ME	0	71,327.00
KENNEBEC LUMBER CO	OLON	ME	497	71,280.00
OWENS CORNING COMPOSITE MATERIAL LL	TOLEDO	OH	163	71,103.00
AVX TANTALUM CORP	BIDDEFORD	ME	140	70,152.00
CAMBREX BIO SCIENCE ROCKLAND INC	ROCKLAND	ME	468	68,246.00
GE SECURITY INC	TUALATIN	OR	446	68,185.00
HEALTH DIALOG INC	BOSTON	MA	453	65,842.00
ALLTRISTA PLASTICS LLC	GREER	SC	577	65,305.00
LEWISTON DAILY SUN	LEWISTON	ME	333	65,087.00
NATURALLY POTATOES LLC	WALNUT CREEK	CA	364	64,770.00
PITNEY BOWES GLOBAL FINANCIAL	STAMFORD	CT	0	64,118.00
DIVERSIFIED COMMUNICATIONS HLDG CO	PORTLAND	ME	0	63,267.00
WHITE ROCK DISTILLERIES INC	LEWISTON	ME	333	63,193.00
CIANBRO EQUIPMENT LLC	PITTSFIELD	ME	0	62,160.00
STARCH PARTNERS LLC	PORTLAND	ME	255	62,100.00
SYSCO NORTHERN NEW ENGLAND INC	PORTLAND	ME	0	61,611.00
FINANCIAL INSTITUTIONS SERVICE CORP	LEWISTON	ME	0	61,111.00
H P HOOD LLC	BINGHAMTON	NY	453	58,989.00
SAFE HANDLING INC	AUBURN	ME	120	58,695.00
FRASER TIMBER LIMITED	ASHLAND	ME	117	57,889.00
INTERMED PA	SO PORTLAND	ME	0	57,879.90
MARTINS POINT HEALTH CARE INC	PORTLAND	ME	0	56,652.00
RICH TOOL & DIE CO	SCARBOROUGH	ME	483	54,822.00
STAPLES OFFICE SUPERSTORE EAST INC	FRAMINGHAM	MA	0	54,792.00
GENERAL ELECTRIC CREDIT CORP OF TN	FT MYERS	FL	0	54,165.00
V I P INC	LEWISTON	ME	0	53,860.00
HERTZ EQUIPMENT RENTAL CORPORATION	PARK RIDGE	NJ	483	53,099.00
LABREES BAKERY INC	OLD TOWN	ME	421	52,706.00
MAGNETIC RESONANCE TECH OF ME LTD	BANGOR	ME	127	52,589.00
LOUISIANA-PACIFIC CORP & SUBS	PORTLAND	OR	400	52,405.00
SIGCO INC	PORTLAND	ME	565	52,201.00
CAMDEN NATIONAL BANK	CAMDEN	ME	0	51,895.00
TOYOTA MOTOR MANUFACTURING USA INC	GEORGETOWN	KY	0	51,047.00
JASPER WYMAN & SON INC	MILBRIDGE	ME	0	50,297.00
STRATTON LUMBER INC	STRATTON	ME	248	50,162.00
TARGET STORES	MINNEAPOLIS	MN	0	50,120.00
GENERAL ELECTRIC CAPITAL CORP	IRVING	TX	0	50,062.00
SUNDAY RIVER SKIWAY CORP	NEWRY	ME	403	49,857.00
EASTERN MAINE MEDICAL CENTER	BANGOR	ME	127	49,596.00
BANK OF AMERICA N A	PROVIDENCE	RI	0	48,112.20
OLDCASTLE LAWN & GARDEN	ATLANTA	GA	450	48,040.00
IRWIN INDUSTRIAL TOOL CO.	FREEMPORT	IL	271	47,996.00

Business Name	City/Town	State	Municipal Code	Refund
ANDROSCOGGIN SAVINGS BANK	LEWISTON	ME	0	47,915.00
J S MCCARTHY CO INC	AUGUSTA	ME	121	47,880.00
SHAW BROTHERS CONSTRUCTION INC	GORHAM	ME	271	47,529.00
BELL MANUFACTURING CO	LEWISTON	ME	333	47,043.00
DELORME PUBLISHING CO INC	YARMOUTH	ME	591	46,634.00
EMERY WATERHOUSE CO & SUBS	PORTLAND	ME	453	46,505.00
CENTRAL MAINE MAGNETIC IMAGING ASSOC	LAKE FOREST	CA	0	46,466.00
JC PENNEY CO INC/CONSOL/SUBS	PLANO	TX	0	45,775.00
CITIZENS LEASING CORP	CLEVELAND	OH	0	45,421.00
WGME INC	PORTLAND	ME	0	45,083.00
MOOSE RIVER LUMBER CO	JACKMAN	ME	386	44,753.00
CTME LLC	WICHITA	KS	0	44,455.00
APPLICATORS SALES & SERVICE INC	PORTLAND	ME	453	44,241.00
CONTROL DEVICES INC	ATTLEBORO	MA	508	44,224.00
IMERYS KAOLIN INC	ROSWELL	GA	503	43,833.00
TJX COMPANIES INC & SUBS	FRAMINGHAM	MA	0	43,056.00
GARDNER CHIPMILLS LINCOLN LLC	LINCOLN	ME	0	42,688.00
MACY'S RETAIL HOLDINGS INC	CINCINNATI	OH	0	42,426.90
AMERICAN TOWER CORP	BOSTON	MA	0	41,672.70
RT NEW ENGLAND FRANCHISE LLC	MARYVILLE	TN	0	41,315.00
MAINE MACHINE PRODUCTS CO	SOUTH PARIS	ME	434	40,484.00
DEERE CREDIT INC LIATES	MOLINE	IL	0	40,457.00
NEMI PUBLISHING CO INC	FARMINGTON	ME	253	40,167.00
LUMBRA HARDWOODS INC	MILO	ME	378	40,130.00
NORTHEAST BANK	LEWISTON	ME	0	40,000.50
MAINE OXY ACETYLENE SUPPLY CO	AUBURN	ME	120	39,793.00
UNITED PARCEL SERVICE INC NY	ATLANTA	GA	0	39,426.00
GAGNE & SON CONCRETE BLOCKS INC	BELGRADE	ME	0	39,360.60
PINE TREE WASTE SYSTEM INC DBA GREAT NORTHERN RECYCLING	RUTLAND	VT	0	39,261.00
OSC SPORTS	WESTBROOK	ME	0	39,153.00
LANE CONSTRUCTION CORPORATION	MERIDEN	CT	0	39,028.00
DE LAGE LANDEN OPERATIONAL SERV	BERWYN	PA	0	38,534.00
LOHMANN ANIMAL HEALTH INTERNATIONALINC	WINSLOW	ME	581	38,458.00
VOLK PACKAGING CORP	BIDDEFORD	ME	140	37,727.00
BRUNSWICK PUBLISHING LLC	BRUNSWICK	ME	0	37,009.00
COOPER WIRING DEVICES INC	PEACH TREE CITY	GA	163	36,890.00
SPECTRUM PRINTING & GRAPHICS INC	PORTLAND	ME	453	36,887.00
PRENTISS & CARLISLE CO INC	BANGOR	ME	0	36,833.40
ORTHOPAEDIC ASSOCIATES PA	PORTLAND	ME	0	36,788.40
R H FOSTER ENERGY LLC	HAMPDEN	ME	0	36,527.00
LOUIS PARADIS INC	PORTLAND	ME	0	35,901.00
PINE STATE TRADING CO	AUGUSTA	ME	0	35,091.00
NRF DISTRIBUTORS INC	AUGUSTA	ME	121	35,007.00
IRVING TANNING COMPANY	HARTLAND	ME	294	34,963.00
H O BOUCHARD INC	HAMPDEN	ME	286	34,787.00
BROCKWAY SMITH COMPANY	ANDOVER	MA	453	34,640.00
GENERAL PARTS DISTRIBUTION	RALEIGH	NC	0	34,483.00
WISE BUSINESS FORMS INC	ALPHARETTA	GA	0	34,396.00
BANGOR RACEWAY	WYOMISSING	PA	127	33,981.00
SUGARLOAF MTN CORP & SUBS	CARRABASSETT VALLEY	ME	596	33,881.00
ASSOCIATED GROCERS OF MAINE INC	GARDINER	ME	264	33,795.00
COMPOUNDING SOLUTIONS LLC	LEWISTON	ME	333	33,779.00
MAINE CARDIOLOGY ASSOC	SOUTH PORTLAND	ME	0	33,461.00

Business Name	City/Town	State	Municipal Code	Refund
HUSSEY SEATING COMPANY	NO BERWICK	ME	409	32,772.00
GENEST CONCRETE WORKS INC.	SANFORD	ME	481	32,568.00
ZYACORP ENTERTAINMENT LLC	MANCHESTER	NH	0	32,554.80
GARDNER CHIPMILLS MILLINOCKET LLC	LINCOLN	ME	377	32,149.00
CANTEEN SERVICE CO	BANGOR	ME	0	32,106.00
LINCARE INC	CLEARWATER	FL	0	31,952.70
NEHE MRI LLC	PRESQUE ISLE	ME	0	31,771.00
NATIONAL STARCH LLC	BRIDGEWATER	NJ	309	31,752.00
BELL ENTERPRISES INC	CALAIS	ME	0	31,327.00
PORTLAND PIPE LINE CORPORATION	SOUTH PORTLAND	ME	503	31,023.00
LIMINGTON LUMBER CO	EAST BALDWIN	ME	125	30,965.00
PRIME TANNING CO INC & SUBS	HARTLAND	ME	138	30,817.00
SHIPYARD BREWING COMPANY LIMITED LIABILITY CO	PORTLAND	ME	453	30,435.00
DUCKTRAP RIVER FISH FARM LLC	BELFAST	ME	133	30,288.00
REED & REED INC	WOOLWICH	ME	590	30,246.00
GPX INTERNATIONAL TIRE CORP	MALDEN	MA	271	30,246.00
KENNEBEC SAVINGS BANK	AUGUSTA	ME	0	29,860.20
CAPITAL PIZZA HUTS INC	WICHITA	KS	0	29,703.00
SIEMENS FINANCIAL SERVICES INC	ISELIN	NJ	0	29,526.30
DIAMOND PHOENIX CORPORATION	LEWISTON	ME	333	29,389.00
PENOBSCOT ENERGY RECOVERY CO	ORRINGTON	ME	425	29,114.00
FED EX GROUND PACKAGE SYS INC	MEMPHIS	TN	0	29,062.00
GE COMMERCIAL EQUIPMENT HOLDING LLC	FORT MYERS	FL	0	28,897.20
ORION ROPEWORKS INC	WINSLOW	ME	0	28,464.00
AFFILIATED LABORATORY	BANGOR	ME	0	28,077.00
CIT COMMUNICATIONS FINANCE CORP	LIVINGSTON	NJ	0	27,660.00
THE FIRST	DAMARISCOTTA	ME	0	27,610.00
MICRODYNE OUTSOURCING INC	NEW YORK	NY	424	27,273.00
DOLLAR TREE STORES INC	CHESAPEAKE	VA	0	27,077.00
CARLEN TRANSPORT INC	HAMPDEN	ME	286	26,924.00
GARELICK FARMS LLC	DALLAS	TX	127	26,588.00
MIDWEST PRICE COMPANY LLC	MONTICELLO	AR	0	26,420.00
PST SERVICES INC.	DALLAS	TX	333	26,152.00
KINDRED NURSING CENTERS WEST LLC	LOUISVILLE	KY	0	25,446.00
EJ CARRIER INC	JACKMAN	ME	312	25,433.00
WILLIAM ARTHUR INC	WEST KENNEBUNK	ME	319	24,864.00
NORWAY SAVINGS BANK	NORWAY	ME	0	24,570.00
AAA NORTHERN NEW ENGLAND	PORTLAND	ME	453	24,514.00
MAINE EYE CENTER PA	PORTLAND	ME	453	24,307.00
SENSOR RESEARCH & DEVELOPMENT CORP	ORONO	ME	424	24,092.00
BIDDEFORD INTERNET CORPORATION	BIDDEFORD	ME	0	23,980.00
FAMILY DOLLAR INC	CHARLOTTE	NC	0	23,916.00
KENNEBUNK SAVINGS BANK	KENNEBUNK	ME	0	23,874.00
HEWLETT-PACKARD FINANCIAL SERVICES COMPNAY	CUPERTINO	CA	0	23,436.00
NORTHEAST PACKAGING CO	PRESQUE ISLE	ME	456	23,316.00
RILEY MEDICAL INC	AUBURN	ME	120	23,307.00
UNIFIRST CORPORATION	WILMINGTON	MA	0	23,265.00
MAINE PARTS & MACHINE INC	PORTLAND	ME	453	23,081.00
VERRILL & DANA LLP	PORTLAND	ME	453	22,841.00
CITICAPITAL COMMERCIAL LEASING CORP	IRVING	TX	0	22,592.00
NEW ENGLAND WASTE SERVICES OF MAINE, INC.	PORTLAND	ME	0	22,466.00

Business Name	City/Town	State	Municipal Code	Refund
R F JORDAN & SONS CONSTRUCTION INC	ELLSWORTH	ME	244	22,406.00
ADVANTAGE PAYROLL SERVICES INC	ROCHESTER	NY	0	22,345.00
BUMBLE BEE FOODS LLC	SAN DIEGO	CA	272	22,094.00
HAMMOND LUMBER CO	BELGRADE	ME	0	22,026.00
PIERCE ATWOOD LLP	PORTLAND	ME	0	21,727.00
TD EQUIPMENT FINANCE, INC	BEDFORD	NH	0	21,726.00
CLARIANT CORPORATION	CHARLOTTE	NC	333	21,659.00
GORHAM SAVINGS BANK	GORHAM	ME	0	21,444.00
POTTLES TRANSPORTATION INC	BANGOR	ME	0	21,193.20
FLEMISH MASTER WEAVERS INC	SANFORD	ME	481	21,176.00
BRUCE A MANZER INC	ANSON	ME	0	21,103.00
CVS STATE CAPITAL LLC	WOONSOCKET	RI	0	21,096.00
CORRECT BUILDING PRODUCTS LLC	BIDDEFORD	ME	140	21,021.00
SAM'S EAST INC	BENTONVILLE	AR	0	21,006.00
BRENTWOOD DISTRIBUTION LLC	RICHMOND	ME	465	20,649.00
MBNA MARKETING SYSTEMS INC	BELFAST	ME	0	20,605.00
MAC-GRAY SERVICES INC	WALTHAM	MA	0	20,555.00
CIANBRO CORPORATION	PITTSFIELD	ME	0	20,524.00
TETRA FINANCIAL GROUP LLC	SALT LAKE CITY	UT	0	20,213.00
VOISINE BROS INC	FORT KENT MILLS	ME	396	20,093.00
HMS HOST FAMILY RESTAURANTS INC	BETHESDA	MD	0	20,033.00
CUMBERLAND FARMS INC	FRAMINGHAM	MA	0	19,934.00
COACTIV CAPITAL PARTNERS LLC	HORSHAM	PA	0	19,772.10
SYNERGENT	PORTLAND	ME	565	19,574.00
ENEFCO USA INC	AUBURN	ME	120	19,558.00
MID MAINE HOLDINGS LLC	AUBURN	ME	333	19,413.00
MAINE EMPLOYERS MUTUAL INSURANCE CO	PORTLAND	ME	453	19,371.00
HARTT TRANSPORTATION SYSTEMS INC	BANGOR	ME	0	19,208.00
RUMFORD COGENERATION CO LP	DAYTON	OH	473	19,180.00
R F CHAMBERLAND INC	SAINT AGATHA	ME	475	18,852.00
NETFLIX INC	LOS GATOS	CA	503	18,775.00
GROVER GUNDRILLING INC	NORWAY	ME	0	18,529.00
CONIFER IND INC	NEW GLOUCESTER	ME	0	18,481.00
DIRIGO PINES INN LLC	ORONO	ME	424	18,471.00
PORTLAND HOTEL ASSOCIATES LLC	PORTLAND	ME	453	18,249.00
ORCHARD TRAILS HOUSING LLC	NEWTOWN SQUARE	PA	0	18,165.00
MARRINERS INC	ROCKPORT	ME	0	18,134.00
MAX FINKELSTEIN INC	LONG ISLAND CITY	NY	333	18,061.00
MAINE METAL RECYCLING INC	AUBURN	ME	120	17,964.00
CENTRAL DISTRIBUTORS INC	LEWISTON	ME	333	17,942.00
INSIGHT HEALTH CORPORATION	LAKE FOREST	CA	0	17,857.00
BANGOR PUBLISHING CO	BANGOR	ME	0	17,729.00
WILD BOYS LLC	RICHMOND	ME	465	17,579.00
ODAT MACHINE INCORPORATED	GORHAM	ME	271	17,522.00
OCE IMAGISTICS INC	TRUMBULL	CT	0	17,489.00
PALACE PLAYLAND ASSOCIATES LLC	OLD ORCHARD BEACH	ME	420	17,406.00
SCIENTIFIC GAMES INC	ALPHARETTA	GA	0	17,150.00
GMRI INC.	ORLANDO	FL	0	17,113.00
WASTE MANAGEMENT OF MAINE INC	HOUSTON	TX	0	17,062.00
THE GAGE COMPANY	PORTLAND	ME	0	16,987.50
MOSS INC	BELFAST	ME	133	16,982.00
JOTUL NORTH AMERICA INC	GORHAM	ME	271	16,945.00
WHITE BROS INC	WESTBROOK	ME	565	16,903.00

Business Name	City/Town	State	Municipal Code	Refund
OLYMPIA EQUITY INVESTORS V LLC	PORTLAND	ME	453	16,728.00
HALE TRAILER BRAKE & WHEEL INC	VOORHEES	NJ	0	16,708.00
GENERAL ALUM & CHEMICALS CORPORATION	SEARSPORT	ME	485	16,547.00
FUNTOWN SPLASHTOWN USA INC	SACO	ME	474	16,526.00
TYLER TECHNOLOGIES INC	DALLAS	TX	251	16,521.00
SMITH & WESSON CORP	SPRINGFIELD	MA	305	16,142.00
FIVE COUNTY CREDIT UNION	BATH	ME	0	16,127.00
BATH SAVINGS INSTITUTION & SUBS	BATH	ME	0	15,971.00
BJ S ME OPERATING CORP	CONCORD	NH	0	15,871.00
LYMAN MORSE BOATBUILDING CO INC	THOMASTON	ME	527	15,770.00
SONOCO PRODUCTS CO	HARTSVILLE	SC	446	15,698.00
CROWN EQUIPMENT CORP	NEW BREMEN	OH	565	15,695.00
VILLAGE CANDLE INC	TOPSHAM	ME	529	15,651.00
VILLAGE CAR CO	BANGOR	ME	0	15,645.00
MAINELY TRUSSES, INC.	FAIRFIELD	ME	250	15,629.00
1ST AMERICAN COMMERCIAL BANCORP INC	FAIRPORT	NY	0	15,486.00
BINAX INC	SCARBOROUGH	ME	483	15,439.00
IRON MOUNTAIN INFORMATION MGMT INC	MT LAUREL	NJ	483	15,408.00
CATERPILLAR FINANCIAL SV CORP	PEORIA	IL	0	15,319.00
CALIFORNIA FIRST NATIONAL BANK	IRVINE	CA	0	15,231.00
FRIENDLY ICE CREAM CORP	WILBRAHAM	MA	0	15,180.00
SULLIVAN LOGGING INC	ASHLAND	ME	0	15,008.00
NORTHCENTER FOODSERVICE LLC	RICHMOND	VA	121	14,993.00
MAINE TRAILER INC.	BANGOR	ME	297	14,885.00
HUTCHINS TRUCKING CO	SOUTH PORTLAND	ME	503	14,730.00
ROMAD COMPANY	WATERVILLE	ME	0	14,643.00
BIOFINE RENEWABLES LLC	WALTHAM	MA	271	14,588.00
RESTWEND LLC	AUGUSTA	ME	0	14,587.00
SAUNDERS MFG CO INC	READFIELD	ME	463	14,559.00
MMG INSURANCE CO	PRESQUE ISLE	ME	456	14,535.00
PURESTAT TECHNOLOGIES INC	LEWISTON	ME	333	14,497.00
IMMU CELL CORP	PORTLAND	ME	453	14,380.00
ANTHEM INSURANCE COMPANIES	INDIANAPOLIS	IN	0	14,266.00
US BANCORP EQUIPMENT & FINANCE INC	MINNEAPOLIS	MN	0	14,074.20
SILVEX INC	WESTBROOK	ME	565	13,989.00
VIC FIRTH MFG, INC.	NEWPORT	ME	401	13,783.00
CSP MOBILE PRODUCTIONS LLC	SACO	ME	474	13,713.00
TATE & LYLE INGREDIENTS AMERICAS INC	DECATUR	IL	305	13,680.00
CARRIER CHIPPING INC	SKOWHEGAN	ME	494	13,643.00
MAINE EYE CARE ASSOCIATES	WATERVILLE	ME	0	13,595.00
MAINE HEAVY EQUIPMENT RENTAL INC	LEWISTON	ME	333	13,581.00
HARRY H MELCHER & SONS INC	BINGHAM	ME	141	13,562.00
BABINEAU LOGGING	WEST ENFIELD	ME	246	13,539.00
TIM DONUT US LIMITED INC	DUBLIN	OH	0	13,536.00
KTI BIO FUELS INC	RUTLAND	VT	333	13,486.00
CISCO SYSTEMS CAPITAL CORP	SAN JOSE	CA	0	13,391.00
PINELAND FARMS INC	PORTLAND	ME	0	13,383.00
XEROX LEASE EQUIPMENT LLC	ROCHESTER	NY	0	13,346.00
THOMPSON TRUCKING INC	LINCOLN	ME	338	13,271.00
MEDICAL MUTUAL INS CO OF ME	PORTLAND	ME	453	13,193.00
SABRE CORP	SOUTH CASCO	ME	462	13,093.00
S & S TRANSPORTATION INC	LINCOLN	ME	192	13,086.00

Business Name	City/Town	State	Municipal Code	Refund
SBA PROPERTIES INC	BOCA RATON	FL	0	12,994.00
FEDERAL DISTRIBUTORS INC	LEWISTON	ME	333	12,990.00
INSIGHT PREMIER HEALTH LLC	LAKE FOREST	CA	0	12,971.00
PETCO ANIMAL SUPPLIES STORES INC	SAN DIEGO	CA	0	12,970.00
DISABILITY REINSURANCE MANAGEMENT SVCS INC	MILWAUKEE	WI	565	12,889.00
BURRELLESLUCE LLC	LIVINGSTON	NJ	0	12,847.50
WHITE OAK INC	SAINT FRANCIS	ME	477	12,590.00
GEORGE C HALL & SONS INC	ROCKLAND	ME	0	12,580.20
CITICORP VENDOR FINANCE INC	IRVING	TX	0	12,511.80
CORINTH MARKET INC	CORINTH	ME	0	12,459.00
FORMTEK INC	WESTFIELD	MA	196	12,380.00
RIVERWATCH LLC	FALMOUTH	ME	120	12,261.00
KENNEBEC TECHNOLOGIES	AUGUSTA	ME	121	12,199.00
ST MARYS D'YOUVILLE PAVILION	LEWISTON	ME	333	12,129.00
S & M ENTERPRISES INC	ALLAGASH	ME	107	12,020.00
WASCO PRODUCTS INC	SANFORD	ME	481	12,018.00
FARMINGTON CHIPPING ENTERPRISES INC	JACKMAN	ME	253	12,018.00
CENTRAL MAINE MOTOR INC	WATERVILLE	ME	0	11,995.00
HOMSTEAD ENTERPRISES INC	PORTLAND	ME	0	11,979.00
D & G P-R COMPANY	GORHAM	ME	565	11,865.00
STEEL SERVICE CENTER	LEWISTON	ME	333	11,863.00
WOLF EYE ASSOCIATES PA	LEWISTON	ME	333	11,687.00
MODERN WOODCRAFTS LLC	FARMINGTON	CT	333	11,687.00
VESSEL SERVICES INC	PORTLAND	ME	453	11,686.00
BAKER NEWMAN & NOYES	PORTLAND	ME	453	11,532.00
PORTLAND MAINE BASEBALL INC	PORTLAND	ME	453	11,513.00
BIO MEDICAL APPLICATION OF MAINE	WALTHAM	MA	0	11,399.00
BLUE TARP INC	CHARLOTTE	NC	453	11,339.00
CROWN CREDIT COMPANY	NEW BREMEN	OH	0	11,329.00
YAMAHA MOTOR CORP USA & SUBS	CYPRESS	CA	0	11,169.90
A S & C B GOULD INC	CORNVILLE	ME	205	11,124.00
CONSOLIDATED CONTAINER COMPANY LP	OMAHA	NE	453	11,121.00
THOS MOSER CABINET MAKERS INC	AUBURN	ME	120	11,116.00
ANGOSTURA INTERNATIONAL LTD	AUBURN	ME	120	11,066.00
JONES & VINING INC & SUBS	BROCKTON	MA	333	11,038.00
NORTHEAST PUBLISHING CO	CARIBOU	ME	0	10,984.50
MAINE CENTER FOR CANCER MEDICINE	SCARBOROUGH	ME	483	10,977.00
PATTISON SIGN GROUP (NE) INC	LORING CM CTR	ME	336	10,973.00
WOODARD & CURRAN INC	PORTLAND	ME	0	10,907.00
BAL GLOBAL FINANCE LLC	CHICAGO	IL	0	10,902.00
BEGA INC	BANGOR	ME	0	10,885.00
RBS ASSET FINANCE INC	CLEVELAND	OH	0	10,871.00
UNIVERSITY CREDIT UNION	ORONO	ME	0	10,837.00
NICOLS BROTHERS LOGGING	MEXICO	ME	473	10,798.00
BRINKS INC	RICHMOND	VA	0	10,758.00
MEGA INDUSTRIES LLC	PORTLAND	ME	271	10,755.00
ACADIA INSURANCE CO	WESTBROOK	ME	0	10,711.00
METSO PAPER USA, INC	NORCROSS	GA	140	10,691.00
YALE CORDAGE INC	SACO	ME	474	10,635.00
ARUNDEL MACHINE TOOL CO INC	ARUNDEL	ME	116	10,603.00
LIBERTY MUTUAL INS CO	INDIANAPOLIS	IN	0	10,575.00
MERRILL MERCHANTS BANKSHARES INC	BANGOR	ME	0	10,516.00
MAINE BANK & TRUST CO	PORTLAND	ME	0	10,484.00

Business Name	City/Town	State	Municipal Code	Refund
AGGREGATE RECYCLING CORP	ELIOT	ME	242	10,482.00
CHOPPER ONE INC	EAGLE LAKE	ME	233	10,440.00
MAINE RECYCLING CORP	LISBON FALLS	ME	342	10,374.00
JO-ANN STORES INC	HUDSON	OH	0	10,339.00
PRECISION MANUFACTURING SOLUTIONS INC	BIDDEFORD	ME	140	10,306.00
SEAFAX INC & SUBS	PORTLAND	ME	209	10,251.00
PORTLAND VALVE LLC	SOUTH PORTLAND	ME	503	10,242.00
ATKINS PRINTING SERVICE INC	WATERVILLE	ME	556	10,238.00
KENNEBEC PHARMACY & HOME CARE	AUGUSTA	ME	0	10,119.00
BERLIN CITY OF PORTLAND INC FKA	PORTLAND	ME	453	9,997.00
MAINE MALL TOYOTA LEXUS INC				
MAINE ENERGY RECOVERY CO	BIDDEFORD	ME	140	9,955.00
OFFICEMAX INCORPORATED	ITASCA	IL	0	9,877.50
PETRONINO CORP	LEWISTON	ME	333	9,814.00
TRUE NORTH SALMON US INC-CONS	CALAIS	ME	354	9,752.00
NORTHEAST COATING TECHNOLOGIES INC	KENNEBUNK	ME	319	9,750.00
CAVENDISH AGRI SERVICES INC	PRESQUE ISLE	ME	0	9,687.00
ALLEN & COLES MOVING LLC	PORTLAND	ME	453	9,687.00
D L GEARY BREWING CO INC	PORTLAND	ME	453	9,681.00
RETURNABLE SERVICES INC	HOUSTON	TX	453	9,593.00
CURRAN BEANSPROUT CO	SACO	ME	474	9,500.00
MILO CHIP LLC	MILO	ME	378	9,496.00
BERMAN & SIMMONS PA	LEWISTON	ME	0	9,467.00
ADVENTURE AMUSEMENTS LLC	SACO	ME	474	9,380.00
SCRUB A DUB AUTO WASH CENTERS INC	NATICK	MA	0	9,360.00
OLDCASTLE PRECAST INC	ATLANTA	GA	120	9,356.00
CIT GROUP THE/EQUIPMENT FINANCING INC	LIVINGSTON	NJ	0	9,350.00
BUSH EQUITIES INC	PORTLAND	ME	0	9,347.00
ALLEN EDMONDS SHOE CORP	PORT WASHINGTON	WI	333	9,343.00
ALLIANCE HEALTHCARE SERVICES INC	NEWPORT BEACH	CA	0	9,334.00
FARRIN BROS & SMITH INC	HARMONY	ME	156	9,255.00
CARVER BROTHERS LOGGING	PATTEN	ME	438	9,204.00
PORTLAND REGENCY INC	PORTLAND	ME	453	9,192.00
CIVES CORP	ROSWELL	GA	121	9,186.00
CHAPMAN TRUCKING INC	AUBURN	ME	120	9,165.00
R A THOMAS LOGGING INC	GUILFORD	ME	0	9,158.00
WAHLCO METROFLEX	LEWISTON	ME	333	9,119.00
WHITCO PROPERTIES INC	WESTBROOK	ME	0	9,100.00
CARDIOVASCULAR CONSULTANTS OF ME PA	SCARBOROUGH	ME	0	9,094.00
OLYMPIA EQUITY INVESTORS I LP	PORTLAND	ME	453	9,085.00
HAROLD WARREN CONSTRUCTION CO	CHELSEA	ME	190	9,060.00
TEM INC	BUXTON	ME	168	9,041.00
INSULSAFE TEXTILES INC	GREENE	ME	333	9,017.00
PHOENIX SALMON US INC	CALAIS	ME	0	9,000.00
NADEAU LOGGING INC	FORT KENT	ME	256	8,976.00
CALIFORNIA FIRST LEASING CORP	IRVINE	CA	0	8,957.00
THIBEAULT'S OIL SERVICE INC	TOPSHAM	ME	163	8,953.00
PNCEF LLC	PITTSBURGH	PA	0	8,950.00
QUINTEL IV LLC	PORTLAND	ME	0	8,947.00
FEDERAL MARINE TERMINALS INC	CHICAGO	IL	238	8,883.00
SYSMEX AMERICA INC	MUNDELEIN	IL	0	8,859.60
OAK ISLAND INC	ROCKLAND	ME	468	8,816.00

Business Name	City/Town	State	Municipal Code	Refund
ASSOCIATED HEALTH RESOURCES INC	AUGUSTA	ME	446	8,774.00
RARE HOSPITALITY MANAGEMENT INC	ORLANDO	FL	0	8,698.00
STONEVALE INC	EXETER	ME	249	8,670.00
DYSARTS SERVICE INC	BANGOR	ME	0	8,620.00
FUNDY CONTRACTORS INC	CALAIS	ME	170	8,603.00
NEWPORT INDUSTRIAL FABRICATION INC	NEWPORT	ME	401	8,590.00
TREMBLAY & LEVESQUE INC	WEST ENFIELD	ME	246	8,573.00
JOHNS MANVILLE	DENVER	CO	333	8,533.00
AUBURN MFG INC	MECHANIC FALLS	ME	0	8,515.00
CASCO BAY EYECARE LLC	PORTLAND	ME	0	8,485.00
GAMESTOP INC	GRAPEVINE	TX	0	8,444.70
LUCERNE FARMS INC	FORT FAIRFIELD	ME	255	8,405.00
H C HAYNES INC	WINN	ME	0	8,403.30
PARKER LUMBER CO	BRADFORD	ME	150	8,352.00
GIFFORDS DAIRY INC	SKOWHEGAN	ME	494	8,189.00
ANDROSCOGGIN CARDIOLOGY LLC	AUBURN	ME	120	8,170.00
JACKMAN LUMBER INC	JACKMAN	ME	0	8,140.00
GETTY PETROLEUM MARKETING INC	EAST MEADOW	NY	0	8,119.00
YORK COUNTY FEDERAL CREDIT UNION	SANFORD	ME	0	8,116.00
ALL ERECTION & CRANE RENTAL CORP	CLEVELAND	OH	0	8,102.00
AROOSTOOK TRUSSES INC	PRESQUE ISLE	ME	456	8,098.00
BERNSTEIN SHUR SAWYER & NELSON	PORTLAND	ME	0	8,065.00
JT MACHINE INC	GRAY	ME	565	8,060.00
AMS LLC	BATH	ME	130	8,060.00
HUTTIG BUILDING PRODUCTS	CHESTERFIELD	MO	0	8,045.00
DRUMMOND WOODSUM & MACMAHON	PORTLAND	ME	453	8,038.00
VAUGHN THIBODEAU & SONS INC	BANGOR	ME	0	8,033.00
H M PAYSON & CO	PORTLAND	ME	453	8,028.00
BODY EXCLUSIVE INC	SCARBOROUGH	ME	0	7,992.00
ENERCON TECHNOLOGIES	GRAY	ME	0	7,948.00
FURBUSH ROBERTS PRINTING CO INC	BANGOR	ME	127	7,940.00
CARROLS LLC	SYRACUSE	NY	0	7,878.60
CAVENDISH FARMS OPERATIONS INC	PRESQUE ISLE	ME	0	7,862.00
LABRIE FARMS LLC	SAINT AGATHA	ME	475	7,862.00
RAINBOW FEDERAL CREDIT UNION	LEWISTON	ME	0	7,847.10
MAINE SAVINGS FEDERAL CREDIT UNION	HAMPDEN	ME	0	7,804.00
MECHANICS SAVINGS BANK	AUBURN	ME	0	7,745.00
KATAHDIN ANALYTICAL SERVICES INC	SCARBOROUGH	ME	483	7,600.00
REGAL ENTERTAINMENT GROUP AND S	KNOXVILLE	TN	0	7,590.00
SPROWL BLDG COMPONENTS INC	SEARSMONT	ME	484	7,585.00
THOMASTON HOTEL LLC	FREEPORT	ME	527	7,504.00
PORT OF AUBURN LLC	AUBURN	ME	120	7,473.00
NEP SK INC	PRESQUE ISLE	ME	0	7,447.50
CPORT CREDIT UNION	PORTLAND	ME	453	7,442.00
CIANBRO FABRICATION & COATING CORP	PITTSFIELD	ME	446	7,423.00
MEGQUIER & JONES INC	SOUTH PORTLAND	ME	503	7,387.00
ALTERNATIVE MANUFACTURING INC	WINTHROP	ME	585	7,372.00
TREELINE INC	LINCOLN	ME	0	7,301.00
RI RA PORTLAND LLC	NEW CANAAN	CT	0	7,299.00
WRIGHT-PIERCE	TOPSHAM	ME	0	7,284.00
B & B PRECISE PRODUCTS INC	BENTON	ME	137	7,283.00
EASTWOOD CONTRACTORS INC	BREWER	ME	153	7,258.00
SPECTRUM MEDICAL GROUP PA	SO PORTLAND	ME	0	7,254.00

Business Name	City/Town	State	Municipal Code	Refund
GARY M POMEROY LOGGING INC	HERMON	ME	297	7,247.00
K & K EXCAVATION INC	TURNER	ME	533	7,246.00
HOGAN TIRE INC	HOULTON	ME	0	7,239.00
RELIANCE STANDARD LIFE INS CO	PHILADELPHIA	PA	503	7,222.00
HOYA CORPORATION	LEWISVILLE	TX	333	7,216.00
DAHL CHASE DIAGNOSTIC SERVICES	BANGOR	ME	0	7,181.00
GUIMOND JAMIE	FORT KENT	ME	256	7,137.00
GECF LOAN LEASE HOLDING INC	FORT MYERS	FL	0	7,136.00
ADVANCE STORES COMPANY INC	ROANOKE	VA	0	7,104.00
SLIDE WORKS INC	PORTLAND	ME	453	7,099.00
CENTRAL EQUIPMENT CO	STILLWATER	ME	421	7,059.00
TRANS TECH INDUSTRIES INC	BREWER	ME	153	7,028.00
CRI SIL LLC	BIDDEFORD	ME	140	7,017.00
GRAVES SUPERMARKET INC	PORTLAND	ME	456	6,995.00
SBA TOWERS INC	BOCA RATON	FL	0	6,908.40
COLD BROOK ENERGY	BANGOR	ME	286	6,906.00
NEW ENGLAND TECH AIR INC	SCARBOROUGH	ME	483	6,743.00
RIVERVIEW LEASE/LOAN HOLDING INC	FORT MYERS	FL	0	6,738.00
ENVIROLOGIX INC	PORTLAND	ME	453	6,736.00
FASHION BUG #265 INC	BENSALEM	PA	0	6,724.00
E S BOULOS COMPANY	WESTBROOK	ME	565	6,696.00
KATAHDIN TRUST CO	HOULTON	ME	0	6,688.00
NEW ENGLAND 800 COMPANY	WALDOBORO	ME	547	6,684.00
RTS PACKAGING LLC	NORCROSS	GA	483	6,672.00
CHAFFE RESTAURANT CORP	FREEPORT	ME	0	6,632.00
SHAWNEE PEAK HOLDINGS INC	BRIDGTON	ME	155	6,625.00
ZALE DELAWARE INC	IRVING	TX	0	6,625.00
FARLEY & SON LANDSCAPING INC	ROCKPORT	ME	469	6,590.00
LAGERSTROM FARMS INC	PRESQUE ISLE	ME	456	6,580.00
SPLASHTOWN USA LLC	SACO	ME	474	6,578.00
OCEAN BANK	PORTSMOUTH	NH	0	6,575.00
FRENCH LOGGING INC	JACKMAN	ME	357	6,541.00
CITIGROUP GLOBAL MARKETS INC	NEW YORK	NY	453	6,531.00
DOVER PROPERTIES LLC	YARMOUTH	ME	260	6,529.00
ASML HOLDING US INC & SUBS	TEMPE	AZ	0	6,485.00
MEDICAL REHABILITATION ASSOC PA	LEWISTON	ME	0	6,481.00
BELL FARMS INC	LEWISTON	ME	0	6,435.00
TCF EQUIPMENT FINANCE INC	WAYZATA	MN	0	6,428.70
MID-MAINE COMMUNICATIONS INC	BANGOR	ME	0	6,403.00
MERITS MEDICAL IMAGING SERVICES LLC	HUDSON	OH	333	6,392.00
AUBURN MOTOR SALES	AUBURN	ME	0	6,354.00
CORNVILLE CONSTRUCTION INC	CORNVILLE	ME	205	6,349.00
HALEY CONSTRUCTION INC	SANGERVILLE	ME	0	6,321.60
PHILLIPS VAN HEUSEN CORPORATION	NEW YORK	NY	0	6,300.00
FARM CREDIT LEASING SERV CORP	MINNEAPOLIS	MN	0	6,298.20
CAPRICORN PRODUCTS LLC	PORTLAND	ME	453	6,282.00
CROWN ATLANTIC COMPANY LLC	CANONSBURG	PA	0	6,262.00
KENNEBEC YACHT CLUB	PORTLAND	ME	556	6,227.00
NEPW LOGISTICS INC	MECHANIC FALLS	ME	0	6,203.00
DLJJ LLC	HAMPDEN	ME	0	6,194.70
PENOBSCOT YACHT CLUB	BANGOR	ME	127	6,181.00
MID-COAST RECREATION CENTER INC	ROCKPORT	ME	469	6,168.00
PLASTIC AND HAND SURGICAL ASSOC	SOUTH PORTLAND	ME	503	6,145.00
WESCO DISTRIBUTION INC	PITTSBURGH	PA	0	6,145.00

Business Name	City/Town	State	Municipal Code	Refund
CONTOUR360? CORP	CORNISH	ME	204	6,093.00
PLUM CREEK TIMBER COMPANY LP	SEATTLE	WA	0	6,038.00
MERIDIAN LIFE SCIENCE INC	SACO	ME	474	6,002.00
TD INSURANCE INC	SOUTH PORTLAND	ME	503	6,000.00
TEX SHIELD INC	WASHINGTON	DC	238	5,955.00
GOLD STAR CLEANERS	BREWER	ME	0	5,947.00
LARRY'S CAR WASH INC	SABATTUS	ME	333	5,918.00
VIKING INC	BELFAST	ME	0	5,911.00
MICHAELS STORES INC	IRVING	TX	0	5,859.00
IMAGING FINANCIAL SERVICES INC	FT MYERS	FL	0	5,857.00
COSTIGAN CHIP LLC	JACKMAN	ME	376	5,749.00
ANTHEM HEALTH PLANS OF MAINE INC	SOUTH PORTLAND	ME	0	5,713.00
B & N ENTERPRISES INC	FORT KENT MILLS	ME	256	5,694.00
COMMUNITY CREDIT UNION	LEWISTON	ME	0	5,693.00
HAROLD MACQUINN INC	ELLSWORTH	ME	287	5,693.00
NORSTATE FEDERAL CREDIT UNION	MADAWASKA	ME	0	5,688.00
PRECAST CONCRETE PRODUCTS OF ME INC	TOPSHAM	ME	529	5,688.00
MOODYS COLLISION CENTERS INC	GORHAM	ME	0	5,682.00
HAMILTON COMPANY	NORWAY	ME	0	5,666.00
BLUE ROCK INDUSTRIES	WESTBROOK	ME	565	5,620.00
FEDEX FREIGHT INC	HARRISON	AR	0	5,593.00
TIM HORTONS USA INC	OAKVILLE ONTARIO	ON	0	5,593.00
DAMARISCOTTA BANK & TRUST CO	DAMARISCOTTA	ME	214	5,562.00
MAINE SURGICAL CARE GROUP PA	PORTLAND	ME	453	5,541.00
AFFILIATED HEALTHCARE MANAGEMENT	BANGOR	ME	0	5,513.00
AETNA LIFE INSURANCE CO	HARTFORD	CT	0	5,510.70
MACOMBER INC	PORTLAND	ME	453	5,505.00
VILLAGE SUBARU	BANGOR	ME	0	5,476.00
ABERCROMBIE & FITCH STORES INC	HINSDALE	IL	0	5,468.00
HPSC INC	BOSTON	MA	0	5,457.00
KEVIN E BRANNEN CORPORATION	SMYRNA	ME	496	5,425.00
PURPOODOCK CLUB	CAPE ELIZABETH	ME	175	5,406.00
COLLETES DONUT SHOPPE	LEWISTON	ME	0	5,401.00
JOHN LUCAS TREE EXPERT CO	PORTLAND	ME	453	5,397.00
PORTLAND COUNTRY CLUB	FALMOUTH	ME	251	5,394.00
MAINE VITREORETINAL CONSULTANTS LLC	BANGOR	ME	127	5,393.00
ELDUR CORP.	BANGOR	ME	0	5,388.00
ROCKLAND GOLF CLUB INC	ROCKLAND	ME	468	5,386.00
LEAF FINANCIAL CORPORATION	PHILADELPHIA	PA	0	5,380.00
BIDDEFORD SAVINGS BANK	BIDDEFORD	ME	0	5,364.00
THE VICKERY COMPANY, LLC	YARMOUTH	ME	0	5,362.20
OAK GROVE MGMT MERGECO	PORTLAND	ME	556	5,335.00
PRODUITS FORESTIERS ANTICOSTI	QUEBEC QC	QC	821	5,333.00
MAINE AUTO RADIATOR MFG CO INC	LEWISTON	ME	333	5,330.00
JAMES W SEWALL CO INC	OLD TOWN	ME	421	5,326.00
HEBERT BROS	MADAWASKA	ME	356	5,325.00
RUDMAN & WINCHELL, LLC	BANGOR	ME	127	5,324.00
FPM DONUT INC	AUBURN	ME	0	5,324.00
C M ALMY & SON INC	GREENWICH	CT	446	5,322.00
WALPOLE WOODWORKERS INC	WALPOLE	MA	446	5,279.00
CLOVER MANOR INC	LEWISTON	ME	120	5,268.00
IMAGE INC	POLAND SPRINGS	ME	450	5,218.00
COASTAL INDUSTRIAL	SACO	ME	467	5,209.00
FRIGON DENNIS W	CARATUNK	ME	176	5,207.00

Business Name	City/Town	State	Municipal Code	Refund
THE MAINE THING INC	KNOXVILLE	TN	0	5,197.00
CENTRAL MAINE FEDERAL CREDIT UNION	LEWISTON	ME	0	5,176.00
THE MONTALVO CORPORATION	GORHAM	ME	271	5,176.00
BOULEVARD MOTEL CORP	SILVER SPRING	MD	0	5,162.00
MAINE COMMERCIAL TIRE INC	HERMON	ME	0	5,155.00
MCCANN FABRICATION	NEW GLOUCESTER	ME	399	5,152.00
H J ASSOCIATES LTD	ROCHELLE PARK	NJ	453	5,131.00
TIMBERLAND TRUCKING CO INC	EAST MILLINOCKET	ME	371	5,090.00
WAYFARER MARINE CORPORATION	CAMDEN	ME	172	5,082.00
HASKELL LUMBER INC	LINCOLN	ME	338	5,009.00
PACTIV CORP	LAKE FOREST	IL	503	4,999.00
ENTERPRISE FOUNDRY INC.	LEWISTON	ME	333	4,980.00
MAINE BIOTECHNOLOGY SERVICES INC	PORTLAND	ME	453	4,931.00
DAVINCI'S	LEWISTON	ME	333	4,924.00
MAINE STATE CREDIT UNION	AUGUSTA	ME	121	4,912.00
ADP INC	ROSELAND	NJ	0	4,907.00
DAVIS FORESTY PRODUCTS INC	WESTON	ME	570	4,889.00
MYSTIC MOTOR INN INC	FREEPORT	ME	260	4,887.00
MERRILL ROAD ASSOCIATES	LEWISTON	ME	0	4,885.00
PLASTIC DESIGN INC	MIDDLETOWN	CT	446	4,878.00
BIOPROCESSING INC	PORTLAND	ME	453	4,865.00
COASTAL METAL FAB INC	TOPSHAM	ME	529	4,833.00
NORTHEAST WELDING & FABRICATION INC	AUBURN	ME	120	4,831.00
BUGABOO CREEK HOLDINGS INC	MOUNTAINSIDE	NJ	0	4,820.00
BROWN GROUP RETAIL INC	SAINT LOUIS	MO	0	4,812.00
WINGNUT HOSPITALITY LLC	FREEPORT	ME	503	4,796.00
NATIONAL GOVERNMENT SERVICES INC	INDIANAPOLIS	IN	0	4,789.00
THE KENNEBEC COMPANY	BATH	ME	130	4,780.00
WILLIAMS FARMS INC	NORTH ANSON	ME	113	4,774.00
SIEMENS DIAGNOSTICS FINANCE CO LLC	HINSDALE	IL	0	4,772.00
GULF OIL LIMITED PARTNERSHIP	FRAMINGHAM	MA	503	4,770.00
BREISACHER ENTERPRISES INC	BRUNSWICK	ME	0	4,769.00
MOUNTAIN MACHINE WORKS	AUBURN	ME	120	4,764.00
COUSINEAU WOOD PRODUCTS OF MAINE	NO ANSON	ME	113	4,741.00
KENNISTON TOBY W	ROCKLAND	ME	468	4,712.00
NEW ELM FARM LLC	FREEPORT	ME	260	4,705.00
GOGGINS SUPERMARKET INC	RANDOLPH	ME	459	4,688.00
INTELLICARE,INC	SOUTH PORTLAND	ME	503	4,665.00
SCHLOTTERBECK & FOSS CO	PORTLAND	ME	453	4,659.00
COTHRAN MICHAEL T	ALBION	ME	581	4,657.00
HOMEGOODS INC	FRAMINGHAM	MA	503	4,649.00
BORDER TRUST CO	AUGUSTA	ME	0	4,647.00
HOST INTERNATIONAL INC	BETHESDA	MD	453	4,632.00
SCOTT DUGAS TRUCKING & EXCAVATING	YARMOUTH	ME	591	4,604.00
FREEPORT INN	FREEPORT	ME	0	4,577.00
FOOD CITY INC	LEWISTON	ME	0	4,534.00
MAINE MUNICIPAL ASSOCIATION	AUGUSTA	ME	121	4,512.00
MERIDIAN MOBILE HEALTH LLC	BANGOR	ME	0	4,503.00
PEDIATRIC CARDIOLOGY ASSOC	PORTLAND	ME	453	4,495.00
MURRAY LAPLANT INC	PRINCETON	ME	457	4,490.00
ATLANTIC REGIONAL FCU	BRUNSWICK	ME	0	4,469.00
BARNES & NOBLE BOOKSELLERS INC	NEW YORK	NY	121	4,444.00

Business Name	City/Town	State	Municipal Code	Refund
REGIS CORP	MINNEAPOLIS	MN	0	4,350.00
BRUNSWICK FAIRFIELD LLC	FREEMPORT	ME	163	4,348.00
PETER THERIAULT JR INC	DANFORTH	ME	215	4,341.00
CORNER STORE INC	DIXFIELD	ME	225	4,261.00
PALLET ONE OF MAINE INC	BARTOW	FL	346	4,253.00
NORTHERN MAINE HAULING, INC	SKOWHEGAN	ME	494	4,247.00
AROOSTOOK COUNTY FEDERAL SAVINGS & LOAN ASSOCIATION	CARIBOU	ME	0	4,246.00
INFINITY FEDERAL CREDIT UNION	PORTLAND	ME	0	4,245.00
PORTS AMERICA MAINE INC	ISELIN	NJ	453	4,245.00
LANCO ASSEMBLY SYSTEMS	WESTBROOK	ME	565	4,240.00
S M R T INC	PORTLAND	ME	453	4,233.00
DORKLAND TWO LLC	FREEMPORT	ME	121	4,233.00
CARDS EXCAVATION & TRACTOR WORK	BOWDOIN	ME	147	4,218.00
MAINE ORAL & MAXILLOFACIAL SURGERY ASSOCIATES PA	AUBURN	ME	120	4,205.00
HEAD AND NECK SURGICAL ASSO PA	PORTLAND	ME	453	4,202.00
EATON ELECTRICAL INC	CLEVELAND	OH	585	4,194.00
MAINE PAN ASIAN BISTRO INC	SOUTH PORTLAND	ME	503	4,184.00
NATIONAL WOOD PRODUCTS OF MAINE INC	OXFORD	ME	431	4,165.00
FSB BANCORP MHC & SUBSIDIARY	FARMINGTON	ME	0	4,147.20
ALLAGASH BREWING CO INC	PORTLAND	ME	453	4,142.00
CAM MFG INC	PRESQUE ISLE	ME	456	4,125.00
HARVEY INDUSTRIES INC	WALTHAM	MA	453	4,119.00
GLIDDWICK INC	BANGOR	ME	0	4,117.50
PAUL G WHITE TILE CO INC	PORTLAND	ME	453	4,115.00
HYDROBLEND INC	NAMPA	ID	336	4,112.00
HERBERT L HARDY & SON INC	DYER BROOK	ME	231	4,064.00
WATERVILLE WINDOW CO INC	WATERVILLE	ME	581	4,034.00
PEDIATRIC OF LEWISTON	LEWISTON	ME	333	4,004.00
CENTRAL MAINE CHRY-PLYM-DODGE	WATERVILLE	ME	556	3,984.00
PARKWOOD INN LTD	FREEMPORT	ME	163	3,984.00
ALLEN SCREEN PRINTING	SCARBOROUGH	ME	483	3,975.00
A E RETAIL WEST LLC	WARRENDALE	PA	0	3,974.00
JAGGER BROTHERS INC	SPRINGVALE	ME	481	3,949.00
NICOLS BROTHERS TRUCKING INC	MEXICO	ME	473	3,921.00
SMITTYS CINEMA BIDDEFORD LLC	MERRIMAC	MA	140	3,904.00
PORTLAND SHELLFISH COMPANY INC	SOUTH PORTLAND	ME	503	3,902.00
JSI STORE FIXTURES ACQUISITIONS COR	MILO	ME	378	3,899.00
WASTE MANAGEMENT DISPOSAL SERVICES OF ME	HOUSTON	TX	0	3,885.00
EMERSON CHEVROLET/BUICK/PONTIAC INC	AUBURN	ME	120	3,874.00
OCCUPATIONAL HEALTH RESEARCH	SKOWHEGAN	ME	494	3,870.00
LEWISTON AUBURN MOTORCYCLES LLC	LEWISTON	ME	333	3,866.00
V & R VARIETY	HARTLAND	ME	0	3,864.00
FLINT ENTERPRISES INC	ROCKLAND	ME	468	3,851.00
LOST VALLEY INC.	AUBURN	ME	120	3,830.00
PHOENIX WELDING	PORTLAND	ME	453	3,830.00
STATE FARM MUTUAL AUTOMOBILE INS CO	BLOOMINGTON	IL	0	3,827.00
N H BRAGG & SONS	BANGOR	ME	0	3,812.00
ADAMAR-ASSOCIATES	LEWISTON	ME	333	3,802.00
HAMLINS SPORTS WORLD INC	WATERVILLE	ME	556	3,797.00
MAINE BUCKET COMPANY INC THE	LEWISTON	ME	333	3,783.00
WENDYS OLD FASHIONED BURGERS NY	DUBLIN	OH	0	3,781.00

Business Name	City/Town	State	Municipal Code	Refund
OEST ASSOCIATES INC	SOUTH PORTLAND	ME	503	3,774.00
BREWER'S SO FREEPORT MARINE INC	SOUTH FREEPORT	ME	260	3,773.00
SNIDER T & REMLEY J PTNRS	AROMORE	PA	585	3,764.00
THE COUNTY FEDERAL CREDIT UNION	CARIBOU	ME	0	3,755.00
RESTORATIVE & AESTHETIC DENTAL ASSOCIATES P.A.	PORTLAND	ME	453	3,755.00
WINDHAM MILLWORK INC	WINDHAM	ME	578	3,750.00
SIRUS HAMZAVI MD LLC PA	LEWISTON	ME	333	3,742.00
DUNHAM CHRISTOPHER B	PHILLIPS	ME	444	3,732.00
DOUGLAS & LINDA QUAGLIAROLI PTNRS	BANGOR	ME	0	3,723.00
THE PEP BOYS	PHILADELPHIA	PA	120	3,716.00
CHADWICK BAROSS INC	WESTBROOK	ME	0	3,713.00
MATHIEU'S SAW & TOOL INC	LEWISTON	ME	333	3,691.00
MARTIN STEPHEN S	PRESQUE ISLE	ME	456	3,687.00
F J CARNEY INC	ASHLAND	ME	0	3,674.00
BERRY DUNN MCNEIL & PARKER	PORTLAND	ME	0	3,651.00
CENTRAL MAINE ENDODONTICS PA	AUBURN	ME	120	3,614.00
KATHERINE HEER DMD PC	WEST FARMINGTON	ME	253	3,586.00
OCTOBER CORPORATION	PORTLAND	ME	399	3,584.00
MOTEL 6 OPERATING LP	CARROLLTON	TX	0	3,576.00
WALTZ PHARMACY INC	CAMDEN	ME	0	3,563.00
MAINE DISTRIBUTORS	BANGOR	ME	127	3,559.00
BEDARD PHARMACY INC	LEWISTON	ME	333	3,557.00
ENDODONTIC ASSOC PA	PORTLAND	ME	453	3,552.00
NEW DIMENSIONS FCU	WATERVILLE	ME	556	3,541.00
SMITTYS CINEMA SANFORD LLC	MERRIMAC	MA	481	3,527.00
NORMAN HANSON & DETROY	PORTLAND	ME	0	3,524.00
OPTOMETRIC ASSOCIATES DRS	LEWISTON	ME	333	3,515.00
BOURNAKEL& BEALE P A				
PM KELLY INC	ASHLAND	ME	117	3,453.00
ACME-MONACO CORP	PLAINVILLE	CT	456	3,445.00
BETHEL INN & COUNTRY CLUB (THE)	BETHEL	ME	139	3,439.00
FACIAL & ORAL SURGERY ASSOCIATES PA	AUGUSTA	ME	121	3,429.00
QUALEY GRANITE & STONE FABRICATION LLC	BANGOR	ME	153	3,426.00
R M DAVIS INC	PORTLAND	ME	453	3,416.00
FEBVIR INC	JACKMAN	ME	357	3,416.00
ROWE FORD SALES	WESTBROOK	ME	565	3,409.00
GOODWIN'S CHEVROLET CO	BRUNSWICK	ME	163	3,394.00
HOLIDAY HEALTH & RACQUET CLUB INC	PORTLAND	ME	127	3,380.00
MEMIC SERVICES INC	PORTLAND	ME	453	3,378.00
THE LANE GROUP	BREWER	ME	153	3,378.00
NEW ENGLAND DISCOUNT RETAILERS INC	MASHPEE	MA	0	3,368.00
SAMS ITALIAN FOODS INC	LEWISTON	ME	0	3,358.00
R H RENY INC	NEWCASTLE	ME	0	3,356.00
HARTFORD INC	LEWISTON	ME	333	3,350.00
FORE RIVER WAREHOUSE & STORAGE CO	PORTLAND	ME	453	3,343.00
MY ABRAM LLC	GREENWOOD	ME	281	3,332.00
ANZELC PAMELA A	PORTLAND	ME	453	3,331.00
ACADIA MED ARTS AMBULATORY SURGICAL	BANGOR	ME	127	3,290.00
MACQUARIE EQUIPMENT FINANCE LLC	BLOOMFIELD HILLS	MI	0	3,272.00
AGVEST INC	CLEVELAND	OH	258	3,258.00
A W MADDEN INC	MILFORD	ME	376	3,253.00
JN ENTERPRISES INC	AUBURN	ME	120	3,252.00

Business Name	City/Town	State	Municipal Code	Refund
ARMSTRONG FAMILY INDUSTRIES INC	HERMON	ME	297	3,242.00
ALBIN, RANDALL & BENNETT	PORTLAND	ME	0	3,209.00
CINQUE TERRE LLC	PORTLAND	ME	453	3,175.00
RICHARD P WALTZ PLBG & HTG CO	PORTLAND	ME	453	3,170.00
ARTEL INC	WESTBROOK	ME	565	3,170.00
IBM CORP	ARMONK	NY	0	3,168.00
MCHALE & ASSOCIATES INC	REDMOND	WA	244	3,166.00
DIRIGO SLIPFORM	STILLWATER	ME	421	3,162.00
TRIPLE CROWN FARMS INC	PRESQUE ISLE	ME	456	3,151.00
CENTER STREET DENTAL PA	AUBURN	ME	120	3,136.00
BLUE HILL MARKET INC #126	BLUE HILL	ME	144	3,135.00
AFFILIATED MATERIAL SERVICES	BANGOR	ME	127	3,112.00
MERLE LLOYD & SONS	ANSON	ME	113	3,103.00
J WESTON WALCH PUBLISHER	PORTLAND	ME	453	3,098.00
FUEL INC	LEWISTON	ME	333	3,079.00
MITCHELL AUSTER DMD PA	LEWISTON	ME	333	3,063.00
MICRO TECHNOLOGIES INC	RICHMOND	ME	465	3,042.00
IDEXX DISTRIBUTION INC	WESTBROOK	ME	565	3,040.00
TRACTOR SUPPLY COMPANY	BRENTWOOD	TN	0	3,033.90
BANGOR LETTER SHOP INC	BANGOR	ME	127	3,030.00
DUKE INC	BATH	ME	0	3,030.00
UNITED LEASING INC	EVANSVILLE	IN	565	3,029.00
HOST LEISURE SERVICES LLC	EAST HOLDEN	ME	0	3,020.40
OLIVER VENDING & MUSIC SYSTEMS	SCARBOROUGH	ME	453	3,002.00
TREES LIMITED	SIDNEY	ME	493	2,997.00
PENOBSCOT SHORES ASSOCIATION	BELFAST	ME	133	2,988.00
FRED T LLC	NEW GLOUCESTER	ME	121	2,983.00
SENTRY INN AT YORK HARBOR LLC	LEWISTON	ME	592	2,943.00
UNO OF BANGOR INC	WEST ROXBURY	MA	127	2,937.00
K & D MILLWORKS INC	WINDHAM	ME	578	2,930.00
MAINE MALL MOTORS	PORTLAND	ME	503	2,909.00
KATHLEEN S WINN DMD PA	BRUNSWICK	ME	163	2,901.00
COFFEE COUPLE LLC	BANGOR	ME	305	2,891.00
WATERVILLE COUNTRY CLUB INC	WATERVILLE	ME	419	2,888.00
WILLARD C DOYEN & SONS	MAPLETON	ME	361	2,886.00
NEOKRAFT SIGNS INC	LEWISTON	ME	333	2,884.00
BODYWORKS MGMT COMPANY	SACO	ME	333	2,878.00
JOKERS TWO INC	PORTLAND	ME	453	2,877.00
SEABOARD FEDERAL CREDIT UNION	BUCKSPORT	ME	0	2,873.00
OWEN H PELLETIER & SON LOGGING INC	SAINT FRANCIS	ME	477	2,873.00
EVERGREEN INDEMNITY LTD.	LEWISTON	ME	333	2,872.00
STEAMBOAT PARTNERS INC	SEARSPORT	ME	485	2,869.00
BERKELEY LASERPRINTED MAILINGS, INC	CUMBERLAND	ME	251	2,869.00
L E TAYLOR + SONS	PORTER	ME	452	2,861.00
H E CALLAHAN CONSTRUCTION INC	AUBURN	ME	120	2,858.00
TNT ROAD COMPANY INC	FORT KENT	ME	256	2,844.00
PPJS LLC	FORT KENT	ME	0	2,844.00
UNION STREET ATHLETICS	BANGOR	ME	127	2,836.00
MAINE NEUROLOGY PA	SCARBOROUGH	ME	483	2,820.00
C & B HOLDINGS INC	ROCKLAND	ME	468	2,808.00
PORTLAND ENDOSCOPY CENTER	PORTLAND	ME	543	2,805.00
BUCK CONSTRUCTION CO INC	PRESQUE ISLE	ME	361	2,803.00
DUCAS LOGGING INC	WALLAGRASS	ME	549	2,787.00
THE WOODLANDS INC	WATERVILLE	ME	556	2,782.00

Business Name	City/Town	State	Municipal Code	Refund
OPROCK PORTLAND 303 TRS LLC	PORTSMOUTH	NH	503	2,782.00
CONSOLIDATED ELECTRICAL DISTRIBUTORS INC	WESTLAKE VILLAGE	CA	0	2,775.00
ROBERT WARREN WENTWORTH JR INC	RANGELEY	ME	0	2,763.00
2628-6013 QUEBEC INC	ST GEORGES BEAUCE	QC	803	2,762.00
MCCORMICK AND BOUCHARD EYE CARE LLC	DAMARISCOTTA	ME	214	2,759.00
DIALYSIS CLINIC INC	NASHVILLE	TN	494	2,757.00
GARDNER CHIPMILLS HOULTON LLC	LINCOLN	ME	305	2,732.00
BERGERON ROGER ODP	LEWISTON	ME	0	2,730.00
MCPHERSON TIMBERLANDS LLC	HERMON	ME	297	2,730.00
RECORD TOWN USA LLC	ALBANY	NY	0	2,719.00
SIMARD & SONS INC	LEWISTON	ME	333	2,715.00
GRANT TERRY D	CORINTH	ME	203	2,701.00
KDJW ASSOCIATES	BANGOR	ME	127	2,692.00
LAMEY WELLEHAN	AUBURN	ME	0	2,669.00
JACKSON THOMAS C	CAMDEN	ME	172	2,663.00
J S L INVESTMENTS LLC	PORTLAND	ME	453	2,661.00
REEBOK INTERNATIONAL LTD & UNITARY SUBS	CANTON	MA	0	2,661.00
RYAMY INVESTMENTS INC	NEWPORT	ME	401	2,640.00
JETBLUE AIRWAYS CORPORATION	DARIEN	CT	453	2,638.00
KELLY LUMBER SALES INC	ASHLAND	ME	117	2,633.00
B R NEWHOUSE CONSTRUCTION INC	PITTSFIELD	ME	446	2,627.00
NEW ENGLAND CASTINGS LLC	HIRAM	ME	300	2,611.00
ANDERSON FAMILY TREE FARMS	CRYSTAL	ME	208	2,598.00
THOMPSON VOLKSWAGON INC	WATERVILLE	ME	556	2,587.00
NATANIS GOLF COURSE	VASSALBORO	ME	539	2,584.00
LAND ROVER OF SCARBOROUGH INC	SCARBOROUGH	ME	483	2,571.00
CEC ENTERTAINMENT INC	IRVING	TX	503	2,564.00
ORONO OPERATIONS LLC	ORONO	ME	424	2,547.00
KSW FCU	WATERVILLE	ME	0	2,545.00
SOUTH PORT MARINE LLC	S PORTLAND	ME	503	2,537.00
COMPUTECH INC	LEWISTON	ME	120	2,532.00
WINDEROSA MANUFACTURING & DIST	DIXFIELD	ME	443	2,524.00
MAINE MOLECULAR QUALITY CONTROLS IN	SCARBOROUGH	ME	483	2,514.00
WORKGROUP TECHNOLOGY PARTNERS INC	WESTBROOK	ME	565	2,510.00
ROBERT D LIMOGES DMD PA	AUBURN	ME	120	2,500.00
BROWN RICHARD D	TURNER	ME	253	2,493.00
MORIN MARCEL	SAINT DAVID	ME	356	2,473.00
DARLING'S INC	BREWER	ME	0	2,472.00
YANKEE CANDLE CO INC	SOUTH DEERFIELD	MA	0	2,472.00
G R LOGGING LLC	HAMLIN	ME	284	2,469.00
SW & B CONSTRUCTION CORPORATION	AUBURN	ME	120	2,453.00
SOUTHERN ME ORAL&MAXILLO FACIAL SUR	WINDHAM	ME	0	2,452.00
CYR POTATO CORP	SAINT DAVID	ME	356	2,446.00
PAPE CHEVROLET INC	SOUTH PORTLAND	ME	503	2,444.00
HOGAN ROAD MOTORS	BANGOR	ME	127	2,443.00
KBS BUILDING SYSTEMS INC	SOUTH PARIS	ME	434	2,439.00
CR TANDBERG INC	WINDHAM	ME	578	2,436.00
JOKERS THREE INC	PORTLAND	ME	120	2,417.00
CITIFINANCIAL INC	TAMPA	FL	0	2,416.50
HAMILTON MARINE INC	SEARSPORT	ME	0	2,416.00
TOBEY SHEETMETAL CO INC	ELIOT	ME	242	2,414.00

Business Name	City/Town	State	Municipal Code	Refund
ADP COMMERCIAL LEASING LLC	ROSELAND	NJ	0	2,414.00
CLEWLEY FOUNDATIONS INC	BANGOR	ME	127	2,407.00
FLEWELLING GERALD V	EASTON	ME	237	2,406.00
BROWN STEPHEN W	CLINTON	ME	0	2,390.00
ROCKERS INC	ROCKPORT	ME	469	2,386.00
XANADU INC	MACHIAS	ME	170	2,385.00
BUCKEYE FOODS 2 INC	SOUTH PARIS	ME	0	2,379.60
GORHAM HEALTH CARE INC	LEWISTON	ME	271	2,376.00
MILLROC HOSPITALITY PARTNERS	PORTLAND	ME	503	2,368.00
IBERDROLA USA MANAGEMENT CORP	NEW GLOUCESTER	ME	0	2,359.00
NEPHROLOGY ASSOCIATES OF CENTRAL MAINE	LEWISTON	ME	333	2,358.00
PULLEN DANIEL F	MANCHESTER	NH	163	2,357.00
HELI MODIFIED INC	CORNISH	ME	204	2,352.00
AM RETAIL GROUP INC	BROOKLYN PARK	MN	0	2,336.00
JOHN E TOZER DMD PA	BANGOR	ME	127	2,330.00
MAINE MASONRY CO INC	SCARBOROUGH	ME	0	2,319.00
CREATIVE BROADCAST CONCEPTS INC	BIDDEFORD	ME	140	2,319.00
HOSPSERV INC	WALES	ME	333	2,315.00
CITADEL BROADCASTING COMPANY	DOVER	NH	453	2,314.00
RAY LABBE & SONS INC	BRUNSWICK	ME	0	2,302.00
HOLDEN AGENCY	PORTLAND	ME	453	2,291.00
MATT T LLC	NEW GLOUCESTER	ME	244	2,288.00
GG DIRECT A MAINE CORP	PORTLAND	ME	453	2,287.00
FIVE STAR GRAPHICS INC	LEWISTON	ME	333	2,282.00
T W PAVING INC	LEWISTON	ME	333	2,273.00
CUMBERLAND DENTAL ARTS PA	CUMBERLAND	ME	209	2,271.00
TROYCO LLC	CARIBOU	ME	456	2,269.00
KENNEBEC FED SVGS & LOAN OF WATERVILLE	WATERVILLE	ME	556	2,268.00
DAHL CHASE PATHOLOGY ASSOC PA	BANGOR	ME	127	2,255.00
THE COUNTY QUICKSTOP INC	LONDONDERRY	NH	177	2,240.00
SPENCER GIFTS LLC	CHALOTTE	NC	0	2,240.00
BOULOS COMPANY THE	PORTLAND	ME	453	2,237.00
WINGFOOT COMMERCIAL TIRE SYSTEMS	FORT SMITH	AR	565	2,235.00
X CAFE LLC	BELOIT	WI	453	2,234.00
BARSTOW III GEORGE	WESTBROOK	ME	565	2,227.00
OUELLETTE & ASSOC PA	LEWISTON	ME	333	2,224.00
CHEMICAL PRODUCTS CORP	CARTERSVILLE	GA	120	2,220.00
MARC BLAIS GENERAL CONTRACTOR, INC.	LEWISTON	ME	333	2,212.00
KARDEX REMSTAR, INC	WESTBROOK	ME	545	2,211.00
MEDICAL NETWORK INC	PORTLAND	ME	453	2,209.00
SEBAGO CONVERTED PRODUCTS INC	WINDHAM	ME	578	2,195.00
OPROCK PORTLAND 200 TRS LLC	SAN FRANCISCO	CA	503	2,190.00
FOX RIDGE LLC	AUBURN	ME	120	2,169.00
C W HAYDEN CO INC	AUBURN	ME	120	2,159.00
LYNCH CONSTRUCTION	HOLDEN	ME	218	2,159.00
PINNACLE TOWERS III INC	SARASOTA	FL	0	2,155.00
WELLS WOOD TURNING & FINISHING INC	BUCKFIELD	ME	164	2,153.00
FALMOUTH OPERATIONS LLC	FALMOUTH	ME	251	2,152.00
LUNDER MANUFACTURING INC	SACO	ME	474	2,150.00
NEW ENGLAND WIRE PRODUCTS	WESTON	MA	321	2,148.00
JOHN P POIRIER DMD PA	WATERVILLE	ME	556	2,145.00
WHEN PIGS FLY INC	YORK	ME	592	2,139.00
CHABOT & BISSON INC	STE JUSTINE BELLECHA	QC	803	2,131.00

Business Name	City/Town	State	Municipal Code	Refund
SODEXHO AMERICA LLC	BUFFALO	NY	0	2,123.10
THE GROUNDS CREW LLC	FALMOUTH	ME	251	2,116.00
EASTERN MOUNTAIN SPORTS INC	PETERBOROUGH	NH	0	2,115.00
ATLANTIC ACCEPTANCE CORPORATION	ELLSWORTH	ME	531	2,090.00
MAINE SHELLFISH CO INC	ELLSWORTH	ME	0	2,086.00
SACO SPORT & FITNESS INC	SACO	ME	474	2,075.00
SELECT PHYSICAL THRPY HOLDINGS INC	MECHANICSBURG	PA	0	2,072.00
COFFEE BY DESIGN INC	PORTLAND	ME	453	2,058.00
DISCOUNT BEVERAGE & REDEMPTION CENTER	PORTLAND	ME	453	2,057.00
YORK FORD SALES	HOULTON	ME	305	2,055.00
KINNEY KENNETH M	SEARSPORT	ME	485	2,051.00
J P MARTIN & SONS CONSTRUCTION CORP	CARIBOU	ME	177	2,036.00
CHAMBERLAND JAMES M	SAINT AGATHA	ME	475	2,023.00
ROUSSEL LOGGING INC	MADAWASKA	ME	256	2,017.00
TIME PAYMENT CORP	WOBURN	MA	0	2,017.00
ANN TAYLOR RETAIL INC	MILFORD	CT	503	1,994.00
UNIQUE MACHINE INC	SOUTH CASCO	ME	182	1,989.00
SBA NETWORK SERVICES INC	JOHNSON CITY	TN	0	1,985.00
HAND LYNN M	BUCKSPORT	ME	165	1,979.00
ROCKPORT MARINE INC	ROCKPORT	ME	469	1,976.00
KEMPTON TOBEY & SON INC	PALERMO	ME	194	1,963.00
R A WEBBER & SONS INC	BRUNSWICK	ME	290	1,962.00
C P TECHNOLOGIES INC	SACO	ME	474	1,961.00
MCCRUM JAY Y	MARS HILL	ME	364	1,950.00
COUNTY QWIK PRINT	CARIBOU	ME	177	1,948.00
STEWART TERRACE LLC	FREEPORT	ME	121	1,931.00
CARAVAN BEADS INC	PORTLAND	ME	453	1,928.00
A A MARINO INC	HOULTON	ME	305	1,927.00
INTERSTATE SEPTIC SYSTEMS INC	ROCKLAND	ME	468	1,927.00
DEROSA & CHAMBERLAND LLC	LEWISTON	ME	333	1,919.00
R H WALES & SON INC	LOVELL	ME	263	1,916.00
ALPINE FITNESS & ENTERPISES LLC	PORTLAND	ME	0	1,915.00
WOODLANDS OF BREWER LLC	WATERVILLE	ME	153	1,909.00
CLOUTIER FORESTECH INC	FORT KENT	ME	803	1,890.00
MAINE PHOTO EXPRESS INC	PORTLAND	ME	453	1,880.00
WALKER INDUSTRIAL SERVICES INC	SKOWHEGAN	ME	494	1,876.00
CRANE BROTHERS INC	EXETER	ME	249	1,868.00
ESTHETIC & RECONSTRUCTIVE DENTISTRY	WATERVILLE	ME	556	1,861.00
MDL INC KENTUCKY FRIED CHICKEN	PRESQUE ISLE	ME	0	1,860.00
STROUDWATER ASSOCIATES	PORTLAND	ME	453	1,858.00
ENTRUST INC DAVID ISUZU	WESTBROOK	ME	0	1,855.00
BRUCE FLEWELLING INC.	EASTON	ME	237	1,844.00
KMA INC	TURNER	ME	253	1,840.00
COUNT & CRUSH LLC	SCARBOROUGH	ME	503	1,839.00
C B KENWORTH INC	SOUTH PORTLAND	ME	0	1,838.00
COWGER PATRICK F	DANFORTH	ME	215	1,828.00
DOWN EAST EMULSIONS LLC	BANGOR	ME	0	1,825.00
TAFT DAVID N	HARPSWELL	ME	163	1,821.00
HANDYMAN EQUIP RENTAL CO INC	PORTLAND	ME	453	1,817.00
WOODLANDS ASSISTED LIV OF HALLOWELL	WATERVILLE	ME	283	1,804.00
JMIRAL U.S.	MADAWASKA	ME	0	1,790.00
FARMINGTON OPERATIONS LLC	FARMINGTON	ME	253	1,790.00

Business Name	City/Town	State	Municipal Code	Refund
PIENANA INC	PRESQUE ISLE	ME	456	1,778.00
CREATIVE DENTAL SOLUTIONS LLC PA	BANGOR	ME	127	1,774.00
RLS ENTERPRISES LLC	SCARBOROUGH	ME	483	1,772.00
ACADIA FEDERAL CREDIT UNION	FORT KENT	ME	0	1,762.00
ROGERS PRECISION MACHINE INC	LEWISTON	ME	333	1,759.00
BERGE POTATO CO INC	SAINT AGATHA	ME	475	1,750.00
J T PROPERTIES	LINCOLN	ME	338	1,747.00
SUN CITY TANNING INC	PORTLAND	ME	0	1,747.00
MAINE EDUCATION ASSN	AUGUSTA	ME	0	1,745.00
ACADEMY DENTAL, P.A.	PRESQUE ISLE	ME	456	1,733.00
SEYWERD MARJAN S	MANCHESTER	ME	121	1,729.00
DUPONT GERALD R	NEW GLOUCESTER	ME	399	1,721.00
COAST LINE CREDIT UNION	SOUTH PORTLAND	ME	503	1,719.00
NELSON & SMALL INC	PORTLAND	ME	453	1,707.00
OFFICEMAX NORTH AMERICA INC	ITASCA	IL	120	1,703.00
DAYHOOF III JOHN T	NORTH ANSON	ME	497	1,701.00
B & B PAVING INC	HERMON	ME	297	1,691.00
KNOWLES INDUSTRIAL SERVICES CORP	GORHAM	ME	271	1,687.00
GIBBS OIL CO LIMITED PARTNERSHIP	NEWTON	MA	529	1,680.00
TRICORP FEDERAL CREDIT UNION	PORTLAND	ME	565	1,672.00
G H M AGENCY INC	WATERVILLE	ME	556	1,666.00
NEW CHINA SUPER BUFFET INC	LEWISTON	ME	333	1,660.00
JACQUES ANDREW P	BINGHAM	ME	141	1,651.00
D J CAMPBELL INC	DANFORTH	ME	215	1,650.00
LONE WOLF FILMS	CAPE ELIZABETH	ME	503	1,650.00
FAMILY EYE, HEALTH & CONTACT LENS CENTER	LEWISTON	ME	0	1,641.00
FARMINGTON FORD INC	FARMINGTON	ME	253	1,641.00
GALT BLOCK WAREHOUSE CO	BANGOR	ME	127	1,638.00
AMERIGAS EAGLE PROPANE LP	VALLEY FORGE	PA	0	1,635.00
WARREN DAPHNE G	SACO	ME	483	1,632.00
A A T COMMUNICATIONS CORP	BOCA RATON	FL	224	1,631.00
DM TECHNOLOGIES LLC	SANFORD	ME	481	1,631.00
NORTHEAST ORAL & MAXILOFACIAL SURGERY ASSOC PA	BANGOR	ME	127	1,627.00
EASTERN MAINE EYE ASSOCIATES PA	BANGOR	ME	127	1,625.00
MAINE HEART SURGICAL ASSOC PA	PORTLAND	ME	453	1,621.00
MARK'S INC	LISBON FALLS	ME	342	1,621.00
ENTERPRISE TRENCHLESS TECH INC	LISBON FALLS	ME	342	1,621.00
LEWISTON OPERATIONS LLC	LEWISTON	ME	333	1,617.00
MID-MAINE INTERNAL MEDICINE, P.A.	NORTH VASSALBORO	ME	0	1,610.00
GLEN COVE DENTAL ASSOC PA	ROCKPORT	ME	469	1,607.00
GARY C FERGUSON DMD MS LLC	WATERVILLE	ME	556	1,605.00
WEBSTER ENGINEERING CORP	LEWISTON	ME	333	1,602.00
XURON CORP	SACO	ME	474	1,598.00
RETINA CENTER OF MAINE LLC	PORTLAND	ME	503	1,590.00
POWERPAY LLC	PORTLAND	ME	453	1,587.00
GOODWINS VIKING MOTORS LLC	OXFORD	ME	431	1,580.00
ACORN PRODUCTS CO LLC	LEWISTON	ME	333	1,579.00
WING LI LUNG INC	PRESQUE ISLE	ME	456	1,579.00
QUARTER POINT WOODWORKING LLC	BELGRADE	ME	578	1,569.00
SWEET SENSATIONS	ROCKPORT	ME	469	1,568.00
JUNDT FAMILY FITNESS	ALEXANDER	ME	153	1,565.00
AFFILIATED PHARMACY SERVICES	BANGOR	ME	0	1,535.00
SODEXO OPERATIONS LLC	BUFFALO	NY	0	1,533.60
EVERGREEN CUSTOM PRINTING INC	AUBURN	ME	120	1,533.00

Business Name	City/Town	State	Municipal Code	Refund
BRUNSWICK EYE CARE ASSOCIATES	BRUNSWICK	ME	163	1,532.00
C & G BROWN INC	LITCHFIELD	ME	585	1,532.00
GIGUERE ENTERPRISES INC	WATERVILLE	ME	556	1,528.00
BACON PRINTING INC	BANGOR	ME	127	1,527.00
BLAIS GREENHOUSE INC	LEWISTON	ME	333	1,526.00
BOIS DAAQUAM INC	BANGOR	ME	825	1,523.00
BANGOR CHRISTIAN SCHOOLS	BANGOR	ME	0	1,518.00
GORDON TRACY L	STRONG	ME	517	1,510.00
BMT LOGGING INC	SAINT FRANCIS	ME	477	1,503.00
RESULTS MARKETING & DESIGN LLC	WESTBROOK	ME	565	1,501.00
GIFFORDS FAMOUS ICE CREAM	SKOWHEGAN	ME	0	1,498.00
MORONG BRUNSWICK	BRUNSWICK	ME	163	1,485.00
SWANS WILBERT VAULT INC	WESTBROOK	ME	565	1,475.00
PAMCO MACHINE CO INC	LEWISTON	ME	333	1,471.00
PATRONS OXFORD MUTUAL INSURANCE CO	AUBURN	ME	120	1,470.00
OXFORD HILLS DENTAL ASSOCIATES PA	NORWAY	ME	414	1,470.00
GOSELIN & DUBORD P.A.	LEWISTON	ME	333	1,470.00
ALLEN AGENCY	CAMDEN	ME	0	1,469.00
HAMILTON WILLARD D OD PA	CARIBOU	ME	177	1,449.00
BCS TRANSPORT INC	FORT KENT	ME	0	1,444.00
BELFAST OPERATIONS LLC	BELFAST	ME	133	1,438.00
DIESEL FUEL SYSTEMS INC	BANGOR	ME	558	1,421.00
MICHELE SHEMS DMD PA	FALMOUTH	ME	251	1,410.00
AMERICAN EAGLE AIRLINES INC	TULSA	OK	127	1,406.00
EASTERN FIRE PROTECTION CO	AUBURN	ME	0	1,402.00
S E C INC	ROCKLAND	ME	468	1,396.00
BROWN DEVELOPMENTS LLC	HOULTON	ME	305	1,388.00
NIGHTINGALE STEPHEN	ELLSWORTH	ME	519	1,385.00
KSI INC	SOUTH PORTLAND	ME	251	1,383.00
MP&G MACHINE & DESIGN INC	LEWISTON	ME	333	1,380.00
FRG INC	TOPSHAM	ME	529	1,378.00
SPEEDY STOP INC	WINDHAM	ME	462	1,376.00
DOWNEAST ORTHOPEDIC ASSOC PA	BANGOR	ME	127	1,369.00
COOPER PAVING LLC	MINOT	ME	379	1,364.00
CATANGA RIVER CORP	LEWISTON	ME	533	1,363.00
RICHIE PETER J	BANGOR	ME	127	1,353.00
WOODMANS LLC	ORONO	ME	424	1,351.00
BEEAKER WILLIAM P	TURNER	ME	346	1,336.00
MASSELLI ARLEEN M	FARMINGTON	ME	253	1,327.00
SUMMIT ENVIRONMENTAL CONSULTANTS INC	LEWISTON	ME	0	1,326.00
CAND INC	WESTBROOK	ME	0	1,324.00
THE FINISH LINE INC	INDIANAPOLIS	IN	0	1,322.00
W L STURGEON INC	CORNISH	ME	204	1,320.00
JELLISON FITNESS	S PORTLAND	ME	503	1,320.00
PRESQUE ISLE COUNTRY CLUB	PRESQUE ISLE	ME	456	1,315.00
HARDWARE ACQUISITION CO LLC	PORTLAND	ME	453	1,310.00
SEBAGO TECHNICS INC	WESTBROOK	ME	565	1,305.00
GREEN MILL CORP	SACO	ME	474	1,302.00
QONE LLC	WATERVILLE	ME	556	1,301.00
PENBAY VETERINARY ASSOCIATES INC	ROCKPORT	ME	469	1,300.00
BEALS COIN-OP LLC	AUBURN	ME	120	1,295.00
LANK MACHINING CO LLC	SACO	ME	474	1,294.00
EVERGREEN PARTNERS LLC	SOUTH PORTLAND	ME	503	1,281.00
AUBURNDALE CLEANING CENTER INC	AUBURN	ME	120	1,273.00

Business Name	City/Town	State	Municipal Code	Refund
ROBINSON KRIGER & MCCALLUM	PORTLAND	ME	453	1,271.00
WATERWORKS CARWASH INC	WATERFORD	ME	155	1,264.00
NICKERSON CONSTRUCTION INC	NEW LIMERICK	ME	400	1,261.00
RIPLEY & FLETCHER CO	SOUTH PARIS	ME	434	1,260.00
PANTIM WOOD PRODUCTS INC	PORTLAND	ME	453	1,260.00
S H NEVERS INC	NEW LIMERICK	ME	373	1,242.00
HEALTHFIRST FEDERAL CREDIT UNION	WATERVILLE	ME	556	1,229.00
WATERVILLE OB/GYN PA	WATERVILLE	ME	556	1,228.00
KOZAK & GAYER, P.A.	AUGUSTA	ME	121	1,228.00
LARRABEE CORNELIA D	KNOX	ME	324	1,220.00
ELLSWORTH BUCKSPORT DENTAL ASSOC PA	ELLSWORTH	ME	0	1,220.00
HAMMOND CLIFTON K	BELGRADE	ME	134	1,219.00
AYOTTE MAURICE R	SAINT AGATHA	ME	475	1,217.00
CORNER LAUNDROMAT LLC	AUBURN	ME	120	1,216.00
LASH ANTHONY D	WALDOBORO	ME	547	1,203.00
LEWISTON MUNICIPAL FED CREDIT UNION	LEWISTON	ME	333	1,201.00
RAYMOND T BEDETTE DDS PA	AUBURN	ME	0	1,201.00
SERVICE RENTAL INC	WATERVILLE	ME	556	1,194.00
MEADER LENNY R	NEW SHARON	ME	404	1,191.00
ORTHOPEDIC SURGERY ASSOCIATES PA	BIDDEFORD	ME	140	1,191.00
GISELE LLC	LEWISTON	ME	264	1,188.00
THE FOSS COMPANY	YARMOUTH	ME	453	1,179.00
MIKE THERIAULT CONSTRUCTION LLC	GREENVILLE	ME	280	1,176.00
LAWRENCE & WHITNEY DEVELOPMENT LLC	HOLDEN	ME	0	1,176.00
CYR ENTERPRISES INC	FORT KENT MILLS	ME	256	1,172.00
ADIDAS AMERICA INC	SPARTANBURG	SC	323	1,170.00
MORINS MACHINE SHOP INC	LEWISTON	ME	333	1,158.00
SWAMP BUCK RESTAURANT & LOUNGE	FORT KENT	ME	256	1,157.00
MICHELE E SPEKHARDT DMD PA	BANGOR	ME	127	1,152.00
THE CHISHOLM 2006 CORP	LINCOLN	RI	556	1,150.00
TAGGART CONSTRUCTION INC.	FREEPORT	ME	260	1,148.00
PHILIPS MEDICAL CAPITAL LLC	WAYNE	PA	0	1,148.00
HEUTZ OIL CO INC	LEWISTON	ME	333	1,147.00
B & B INC	WATERVILLE	ME	556	1,146.00
SKOWHEGAN SNF OPERATIONS LLC	SKOWHEGAN	ME	494	1,142.00
WDQ INC	BELFAST	ME	133	1,140.00
WILES BROOK LOGGING INC	ALLAGASH	ME	107	1,139.00
PORTAGE CONSTRUCTION CO INC	PORTAGE	ME	451	1,137.00
STAAR PROPERTIES LLC	ORONO	ME	424	1,129.00
TRADE SECRET, INC	MINNEAPOLIS	MN	0	1,129.00
BUILDER SERVICES GROUP INC	TAYLOR	MI	591	1,128.00
BEAUREGARD EQUIPMENT INC	COLCHESTER	VT	297	1,119.00
MAINE ASSISTED LIVING LLC	LOUISVILLE	KY	0	1,117.00
CARIBOU COUNTRY CLUB	CARIBOU	ME	177	1,110.00
LAWRENCE AMOS P	SAINT ALBANS	ME	478	1,103.00
WILKINSON TERRY E	GRAY	ME	276	1,100.00
EST OF BROWNE JULIA L	VASSALBORO	ME	539	1,096.00
NICKERSON AUTO SALES INC	FARMINGTON	ME	253	1,095.00
HARDY WOLF & DOWNING PA	LEWISTON	ME	0	1,093.00
PELLETIER LARRY L	ORRINGTON	ME	435	1,090.00
MAINE COAST EYE CARE	ROCKPORT	ME	469	1,089.00
MCLEOD OPTICAL COMPANY INC	DALLAS	TX	121	1,085.00
HARRY AND DAVID	MEDFORD	OR	0	1,085.00

Business Name	City/Town	State	Municipal Code	Refund
D PLOURDE LOGGING INC	FORT KENT	ME	256	1,078.00
DANNY PLOURDE TRUCKING INC	FORT KENT	ME	256	1,076.00
TOBEYS GROCERY LLC	SOUTH CHINA	ME	194	1,076.00
MAINE LASER SKIN CARE P A	NORTH VASSALBORO	ME	539	1,075.00
CILLEY SUSAN	PRINCETON	ME	457	1,073.00
THERIAULT DUANE J	SAINT AGATHA	ME	475	1,072.00
FASTWASH INC.	WATERVILLE	ME	556	1,071.00
ANTONIOS NEW YORK DELI	LEWISTON	ME	0	1,070.00
MAINE GRAVEL SERVICES INC	TOPSHAM	ME	558	1,061.00
CON-WAY FREIGHT INC	SIDNEY	ME	0	1,059.00
WESTBROOK OPERATIONS LLC	WESTBROOK	ME	565	1,056.00
UPS SUPPLY CHAIN SOLUTIONS INC	COPDELL	TX	0	1,052.10
MCKENNEY MACHINE & TOOL COMPANY	CORINNA	ME	202	1,049.00
STIMSON EXCAVATING INC	FALMOUTH	ME	251	1,046.00
COLDSTREAM LLC	VEAZIE	ME	127	1,036.00
MILAD BOZORGNIA DMD PA	EAST WILTON	ME	0	1,028.00
KINNEY MICHAEL W	DANFORTH	ME	215	1,027.00
NORTHEAST TOOL & DIE CO INC	NORWAY	ME	414	1,026.00
BENSON JOYCE	TROY	ME	532	1,023.00
CENTRAL MACHINE INC	WINSLOW	ME	194	1,023.00
MEDCOM LLC	BANGOR	ME	127	1,022.00
CHIROPRACTIC CORP OF N MAINE	HOULTON	ME	305	1,020.00
CUSTOM METAL FABRICATORS OF MAINE INC	LEWISTON	ME	333	1,014.00
EVENTECTIVE INC	PORTLAND	ME	453	1,006.00
COASTAL PRODUCTS COMPANY	LISBON FALLS	ME	342	1,005.00
CELLARS OF MAINE	SOUTH CASCO	ME	182	1,002.00
GREGORY SARKA DDS MD LLC	CAPE ELIZABETH	ME	130	1,000.00
TIMBER EXPRESS TRUCKING	MADISON	ME	357	998.00
MONAGHAN LEAHY LLP	PORTLAND	ME	453	997.00
HEATHROW CORPORATION	LEWISTON	ME	155	995.00
SEARSPORT PINE GOLF COURSE INC	SEARSPORT	ME	485	995.00
QED OPTICAL, INC.	HOULTON	ME	305	994.00
BULICK PAUL M	WEST BOWDOIN	ME	147	986.00
SHIRETOWN INVESTMENTS	PRESQUE ISLE	ME	456	986.00
HALLOWELL & MACMANNIS ODPA	CALAIS	ME	170	985.00
WEST MARINE PRODUCTS	WATSONVILLE	CA	0	984.00
THERIAULT GERARD	SAINT AGATHA	ME	475	982.00
BASHAM TREE SERVICE INC	SOUTH CHINA	ME	194	978.00
ROLLER RINK INC	PORTLAND	ME	453	978.00
SPINNAKER TRUST	PORTLAND	ME	453	973.00
RENTOWN INC	PRESQUE ISLE	ME	456	971.00
CENTRAL MAINE CABINETRY & MILL	LEEDS	ME	333	971.00
FRANKLIN CHRYSLER INC	FARMINGTON	ME	253	967.00
WINTER PEOPLE INC	FREEMPORT	ME	260	966.00
PINE TREE VETERINARY HOSPITAL	AUGUSTA	ME	121	965.00
AMERICAN CONCRETE INDUSTRIES INC	AUBURN	ME	120	964.00
PROSTHODONTICS ASSOCIATES PA	SOUTH PORTLAND	ME	503	964.00
RWW INC	RANGELEY	ME	0	963.00
VFS FINANCING INC	FT MYERS	FL	0	955.00
WESTERN MAINE TIMBERLANDS	FRYEBURG	ME	263	954.00
BEAULIEU & SON TRUCKING INC	ST JOHN PLT	ME	479	952.00
COLONIAL ADJUSTMENT INC	WESTBROOK	ME	0	947.70
WATERVILLE SNF OPERATIONS LLC	WATERVILLE	ME	556	944.00
PELLETIER KENNETH	SAINT DAVID	ME	356	942.00

Business Name	City/Town	State	Municipal Code	Refund
BELFAST CO-OPERATIVE INC	BELFAST	ME	133	942.00
FOX PROPERTY MAINTENANCE	FALMOUTH	ME	0	941.00
VEAZIE VETERINARY CLINIC PA	VEAZIE	ME	540	940.00
ISAACSON & RAYMOND P A	LEWISTON	ME	333	934.00
ENVIROMAT LLC	PORTLAND	ME	453	933.00
LITTLE GUY PRESS INC	AUBURN	ME	120	931.00
DOCTORS DAVIS AND OLSON LLC	DAMARISCOTTA	ME	214	931.00
WASTE MANAGEMENT OF NH	ROCHESTER	NH	0	931.00
ALION SCIENCE & TECHNOLOGY	ISELIN	NY	130	930.00
MALONEY ALBERT I	WALDOBORO	ME	547	928.00
AUSTIN ASSOCIATES PA CPA'S	AUBURN	ME	120	928.00
JEREMY H BURDEN DDS PA	BATH	ME	130	927.00
OAKES & PARKHURST GLASS INC	MANCHESTER	ME	0	923.00
PRECISION TREE & LANDSCAPING	WINSLOW	ME	581	921.00
KITTERY OPTOMETRIC ASSOC	KITTERY	ME	323	917.00
ENTERPRISE ELECTRIC INC	LISBON FALLS	ME	342	914.00
B DALTON BOOKSELLER LLC	WESTBURY	NY	0	914.00
TRIPLE M TRUCKING INC	ALLAGASH	ME	107	913.00
%CARNEY MCBREAIRTY				
R N HASKINS PRINTING CO INC	OAKLAND	ME	419	913.00
WILLY BEANS INC	LEWISTON	ME	333	902.00
CAPITAL FAMILY PRACTICE PA	AUGUSTA	ME	121	900.00
MODULAR SPACE CORPORATION	BERWYN	PA	0	897.00
ROY T. INC	ST JOHN PLT	ME	479	896.00
STANLEY D ARMSTRONG DMD PA	WINDHAM	ME	578	896.00
R&R LOGGING INC	FORT KENT	ME	256	896.00
TIMBER RESOURCE GROUP INC	FARMINGTON	ME	0	895.00
GRANT'S BAKERY INC	LEWISTON	ME	333	891.00
DTI/GATES HOLDINGS, LLC	BINGHAM FARMS	MI	120	891.00
CLOSE ENTERPRISES INC	PORTLAND	ME	453	889.00
NEUROLOGY ASSOCIATES OF EASTERN MAINE PA	BANGOR	ME	127	885.00
SILVER MAPLE FARMS INC	ALBION	ME	104	882.00
M W EDUCATIONAL SERVICES INC	SOUTH PORTLAND	ME	0	882.00
COLE HAAN COMPANY STORE INC	YARMOUTH	ME	260	878.00
TURFS SPORTS PUB INC	PORTLAND	ME	453	878.00
LINCOLN ME FEDERAL CU	LINCOLN	ME	338	875.00
POULIN & ASSOCIATES EYE CENTER	WATERVILLE	ME	556	871.00
RINK DOUGLAS B	WOOLWICH	ME	130	868.00
METAL SPECIALTIES, INC.	AUBURN	ME	0	863.00
NORTHEAST FINANCIAL SERVICES	LEWISTON	ME	0	853.00
FALMOUTH ELECTRONICS RADIO SHACK	WINDHAM	ME	578	851.00
W W GRAINGER INC & SUBS	LAKE FOREST	IL	453	851.00
SL UNO PORTLAND INC	WEST ROXBURY	MA	503	850.00
MALONE COMMERCIAL BROKERS INC	PORTLAND	ME	453	849.00
SNELL FAMILY FARM INC	BAR MILLS	ME	168	846.00
DAIGLE & HOUGHTON INC	FORT KENT	ME	0	842.00
STERLING NATIONAL BANK	NEW YORK	NY	356	837.00
THOMAS ENTERPRISES INC	SEARSMONT	ME	484	836.00
JEWELL TIRE RETREAD INC	SOUTH PARIS	ME	434	835.00
COASTAL RETAIL CORP	PRINCETON	ME	505	835.00
SOUTHWEST FOODMART				
PLEAU ENTERPRISES NO ONE INC	WINSLOW	ME	581	825.00
NORTHEAST PERIODONTAL ASSOCIATES PA	BANGOR	ME	127	824.00
MACHINING INNOVATIONS INC	OAKLAND	ME	419	822.00

Business Name	City/Town	State	Municipal Code	Refund
SKILLINGS-SHAW AND ASSOC	LEWISTON	ME	333	816.00
GET ETCHED INC	BRUNSWICK	ME	163	815.00
ROARING BROOK CONSULTANTS INC	SOUTH BERWICK	ME	500	813.00
NOR'EASTER INC	PRESQUE ISLE	ME	456	813.00
OPERATIONS FORESTIERES	ST PROSPER	QC	312	813.00
ELM CITY SURGICAL PA	WATERVILLE	ME	556	810.00
RICHARDS BLAINE A	TRENTON	ME	531	807.00
TRASK DECROW MACHINERY INC	SOUTH PORTLAND	ME	503	807.00
JOHN'S CONVENIENCE PLUS INC	FORT KENT	ME	256	806.00
LAWRENCE B & SACHS S PTNRS	HAMPDEN	ME	286	802.00
KENNEBEC INTERNAL MEDICINE	AUGUSTA	ME	121	801.00
ABC SUPPLY CO INC	BELOIT	WI	453	798.00
RICE RENTAL INC	HARTLAND	ME	0	797.00
COMMERCIAL DELIVERY SYSTEMS LLC	BANGOR	ME	0	796.00
BASEBALL INC AND ASTROSPHERE INC	SACO	ME	474	795.00
FELCH & COMPANY LLC	CARIBOU	ME	177	795.00
MAINE WINTER SPORTS CENTER	LIMESTONE	ME	456	789.00
OAKLAND SHEET METAL INC	OAKLAND	ME	419	786.00
PORTLAND PIRATES LLC	PORTLAND	ME	453	785.00
MARK DIAMOND DDS LLC	SCARBOROUGH	ME	483	783.00
ELCO INC ELCO	LEWISTON	ME	333	779.00
PRECISION MACHINE				
DONMAR INC	BANGOR	ME	0	779.00
FOOTLONG ENTERPRISE LLC	AUGUSTA	ME	0	779.00
WOOD MILL INC	NORRIDGEWOCK	ME	372	776.00
KWIK KOPY PRINTING	SOUTH PORTLAND	ME	503	773.00
EQUANT INC	OAK HILL	VA	0	770.00
BELMONT MOTEL CORP	SKOWHEGAN	ME	494	769.00
KING NEPTUNE INC	WINSLOW	ME	581	769.00
COASTAL WOMEN'S HEALTHCARE PA	SCARBOROUGH	ME	483	769.00
TRIPLE S INVESTMENTS LLC	S PORTLAND	ME	503	762.00
GENERAL DOORS CORPORATION	BRISTOL	PA	333	760.00
B & K CONSTRUCTION INC	WINDHAM	ME	578	758.00
WELCH JENNIFER	DIXMONT	ME	401	756.00
CONNELL EQUIPMENT LEASING CO	BERKELEY HEIGHTS	NJ	0	752.40
TURNER ANDREW G	PRESQUE ISLE	ME	456	752.00
CHESTER A RICE CO	DAMARISCOTTA	ME	214	750.00
BALBONI PAUL L	OAKLAND	ME	556	748.00
WORLD KITCHEN INC	ROSEMONT	IL	323	747.00
ELM STREET PRINTING & GRAPHICS INC	CAMDEN	ME	172	745.00
CAMERON TIRE & SERV CO INC	AUBURN	ME	120	744.00
CATHERINE M. KIMBALL DO PA	WATERVILLE	ME	556	744.00
WHEATON & MCLAUGHLIN INC	PRINCETON	ME	457	744.00
XL GOLF	HAMPDEN	ME	297	740.00
MACHIAS ANIMAL HOSPITAL INC	MACHIAS	ME	353	740.00
NONESUCH RIVER GOLF CLUB LLC	SCARBOROUGH	ME	483	736.00
CARPE DIEM COFFEE ROASTING INC	NORTH BERWICK	ME	409	734.00
FULLER CADILLAC OLDS INC	ROCKLAND	ME	468	733.00
A & L CONSTRUCTION INC	PRESQUE ISLE	ME	456	732.00
GERALD C THOMAS INC	GUILFORD	ME	282	731.00
THE MACLAND COMPANY	AUBURN	ME	120	731.00
MAINE HOSPITAL ASSOCIATION	AUGUSTA	ME	121	730.00
GREAT SKATES ENTERTAINMENT	BANGOR	ME	127	729.00
BEDFORD RAYMOND P	MERCER	ME	494	728.00
SCHLUMPF INC	WINDHAM	ME	578	726.00

Business Name	City/Town	State	Municipal Code	Refund
CASTNER FARM INC	WALDOBORO	ME	547	722.00
SCHWARTZBERG GARY D	WATERVILLE	ME	0	721.00
CHESTER M KEARNEY PA	PRESQUE ISLE	ME	0	720.00
TRIPATH IMAGING INC	BURLINGTON	NC	137	718.00
FGS/CMT INC	BANGOR	ME	127	713.00
LONG LAKE CONSTRUCTION	SAINT DAVID	ME	356	713.00
HAWES ERNEST E	ALBION	ME	104	710.00
MID MAINE CPL LLC	AUBURN	ME	333	709.00
FREEPORT CAFE	FREEPORT	ME	260	706.00
COSMETIC & GENERAL DENTISTRY	WINTHROP	ME	585	705.00
PAGE MONUMENTS	BRUNSWICK	ME	163	700.00
WINTHROP RESOURCES CORPORAION	MINNETONKA	MN	0	699.00
GUIMOND TIMMY H	FORT KENT	ME	256	698.00
BROADWAY DENTAL ASSOCIATES PA	BANGOR	ME	127	698.00
LAVOIE-PARE DIANE	ST ANTONIN	QC	803	698.00
GARD INNS	FREEPORT	ME	260	696.00
TUESDAY MORNING INC	ADDISON	TX	0	696.00
LAGA JR EDWARD A	PRESQUE ISLE	ME	456	695.00
R A MOORE CONSTRUCTION INC	WINDHAM	ME	578	689.00
WATERVILLE PEDIATRICS INC	WATERVILLE	ME	556	689.00
MWC FOODS INC	CARIBOU	ME	0	688.00
LINSCOTT ALMA	SPRINGFIELD	ME	506	687.00
LEVASSEUR PHILIP L	FORT FAIRFIELD	ME	255	685.00
J.B. BROWN & SONS	PORTLAND	ME	453	685.00
HARRIS R & HARRIS CA PTNRS	DAYTON	ME	216	684.00
MAINE EDUCATION CREDIT UNION	AUGUSTA	ME	121	681.00
CUNNINGHAM WAYNE	WALDOBORO	ME	547	675.00
M & M SHEETMETAL & WELDING INC	PRESQUE ISLE	ME	456	673.00
DARLING INDUSTRIAL GROUP INC	WELLS	ME	562	670.00
BRELAC INC	ST COME LINIERE	QC	825	666.00
HVAC SERVICES INC	WESTBROOK	ME	565	664.00
MERIT OF MAINE INC	LEWISTON	ME	333	664.00
SCARBOROUGH OPERATIONS LLC	SCARBOROUGH	ME	483	664.00
ADVANCE TECHNOLOGY INC	SCARBOROUGH	ME	483	663.00
IDEXX VETERINARY SERVICES INC	WESTBROOK	ME	565	661.00
HARDING ALAN F	PRESQUE ISLE	ME	456	659.00
ROOSTER BROTHER INC	ELLSWORTH	ME	244	659.00
FALES & FALES PA	LEWISTON	ME	333	657.00
RIVALRIES LLC	PORTLAND	ME	453	656.00
CRESCENDO CONSULTING GROUP LLC	PORTLAND	ME	453	654.00
KD LANDSCAPING COMPANY	FALMOUTH	ME	483	648.00
ITALIAN EXPRESS INC	LEWISTON	ME	333	643.00
HOYT EYE CARE CENTER LLC	GLEN COVE	ME	469	643.00
GRONDIN LAURENT N	SABATTUS	ME	333	642.00
PROCK MERLE E	WALDOBORO	ME	547	637.00
J A & R FARMS	SAINT FRANCIS	ME	477	634.00
COLE WHITNEY FORD INC	LINCOLN	ME	338	630.00
S T VREELAND ADVERTISING	YARMOUTH	ME	591	630.00
DEPREY FARMS INC	NEW CANADA	ME	396	628.00
MARCEAU WILLIAM	FARMINGTON	ME	0	622.00
THIBODEAU DAVID R	LEWISTON	ME	333	621.00
HOWARD SPORTS TOPSHAM INC	DAMARISCOTTA	ME	529	620.00
CIT LENDING SERVICES CORP	LIVINGSTON	NJ	0	618.00
ROBUSTELLI, ROTZ & SOUCY, PA	LEWISTON	ME	333	617.00
D & D SPECIALTIES INC	SAINT AGATHA	ME	475	613.00

Business Name	City/Town	State	Municipal Code	Refund
FORESIDE DENTAL HEATHCARE PA	FALMOUTH	ME	251	608.00
JOKAST INC	BRUNSWICK	ME	163	608.00
KENNETH H ROCKWOOD DVM PA	FARMINGTON	ME	253	608.00
AIR WISCONSIN AIRLINES CORPORATION	APPLETON	WI	453	607.00
ATLANTIC LANDSCAPE & DESIGN INC	SCARBOROUGH	ME	483	601.00
DESJARDINS LOGGING INC	WALLAGRASS	ME	549	599.00
RECORD TOWN INC	ALBANY	NY	120	597.00
LE CLUB PASSETEMPS INC	LEWISTON	ME	333	593.00
FORT KENT GOLF CLUB	FORT KENT	ME	256	592.00
RUETTY MICHAEL T	YARMOUTH	ME	503	590.00
MCBREAIRTY MARTIN	ST JOHN PLT	ME	479	589.00
RAND DENTISTRY LLC	BREWER	ME	153	588.00
CALSON 1	WATERVILLE	ME	556	587.00
CLABBY MICHAEL J	LEWISTON	ME	333	583.00
FEDEX FREIGHT SYSTEM INC	HARRISON	AR	0	577.00
RGIS	ROCHESTER	MI	0	575.10
ALLIED PHYSICAL THERAPY	FARMINGTON	ME	253	575.00
YOUNG GUNS AUTO REPAIR SERVICE INC	LEWISTON	ME	333	575.00
PAUL MARTIN TRUCKING	ST JOHN PLT	ME	479	574.00
NOROGALA LLC	BANGOR	ME	127	571.00
A Z TECHNICAL INC	CLINTON	ME	196	566.00
FROST'S MOBIL SERVICE	PITTSFIELD	ME	446	563.00
H G WILLIAMS JR PROPERTIES INC	RAYMOND	ME	462	562.00
BEDARD MEDICAL INC	LEWISTON	ME	333	562.00
ORTHOPEDIC & SPINE PHYSICAL THERAPY	AUBURN	ME	120	560.00
BRUZGO & KREMER	PORTLAND	ME	453	559.00
JOSEPHS INC	PORTLAND	ME	453	556.00
MARGER ENTERPRISES INC	SEARSPORT	ME	485	553.00
MAINE HIGHLANDS FED CREDIT UNION	DEXTER	ME	224	552.00
FOUR SEASON GROUNDS CARE INC	BRUNSWICK	ME	163	551.00
TENDER LAWN CARE LLC	BREWER	ME	153	550.00
MEDOMAK VETERINARY SERVICES INC	WALDOBORO	ME	547	548.00
MELANSON CONSTRUCTION INC	LEWISTON	ME	333	545.00
HALES LAWNCARE INC	YORK	ME	592	541.00
SOUTH BEACH TANNING INC	WATERVILLE	ME	556	541.00
STILLWATER SOFT SERVE	OLD TOWN	ME	0	538.00
WING XING SHENG INC	HOULTON	ME	305	536.00
RALPH MCNAUGHTON CONSTRUCTION INC	NEWPORT	ME	401	534.00
ANCO INC	WATERVILLE	ME	556	533.00
MAINE ANTIQUE DIGEST INC	WALDOBORO	ME	547	533.00
MAGELLA BOUCHARD LOGGING	FORT KENT	ME	256	533.00
KOEHLER WOODWORKS INC	BRUNSWICK	ME	163	532.00
RBM ENTERPRISES LLC	AUGUSTA	ME	121	528.00
ST AGATHA FEDERAL CREDIT UNION	SAINT AGATHA	ME	475	527.00
BAYSIDE SUPERMARKET #124	MILBRIDGE	ME	375	527.00
JACKMAN EQUIPMENT INC	JACKMAN	ME	253	524.00
MICHAEL HEWES & COMPANY INC	BLUE HILL	ME	144	524.00
MADAWASKA PHARMACY LLC	MADAWASKA	ME	356	524.00
ADVANTAGE MEDIA GROUP	WESTBROOK	ME	565	523.00
MAROON FLOORING INC	WATERVILLE	ME	556	522.00
G V LOGGING INC	FORT KENT	ME	803	519.00
COUSINS CONSTRUCTION CORP	BARING	ME	170	515.00
MAINE ORNAMENTAL LLC	GRAND RAPIDS	MI	585	514.00

Business Name	City/Town	State	Municipal Code	Refund
TANGLEWOOD ENTERPRISES INC	FORT KENT	ME	256	510.00
REFURB SUPPLIES LLC	WINDHAM	ME	120	510.00
CAMDEN OPERATIONS LLC	CAMDEN	ME	172	509.00
D B J MCGUIRE INC	HOULTON	ME	305	504.00
CALAIS PRESS INC	CALAIS	ME	170	502.00
AROOSTOOK CLEANERS	CARIBOU	ME	177	501.00
MANDELL DON	ROCKLAND	ME	468	500.00
PITNEY BOWES INC	STAMFORD	CT	0	500.00
MILLIARD CONSTRUCTION CO INC	WELLS	ME	562	499.00
SHIP RIGHT SOLUTIONS LLC	S PORTLAND	ME	503	497.00
MAPLE HILL FARM INC	HALLOWELL	ME	283	493.00
SUMMERS GROUP INC	DALLAS	TX	140	493.00
HURLEY MICHAEL D	BELFAST	ME	0	493.00
BRADFORD GENERAL STORE INC	BRADFORD	ME	150	492.00
ASHLAND FOOD MART INC	ASHLAND	ME	117	491.00
FORTIN JOSEPH G	ALBION	ME	104	490.00
HAWORTH STEPHEN	OAKLAND	ME	419	490.00
MICHAEL R NAWFEL DMD PA	OAKLAND	ME	419	489.00
PERRY FITTS BOULETTE & FITTON PA	OAKLAND	ME	419	489.00
FIVE STAR BUILDERS LLC	WINTHROP	ME	585	488.00
DOGGETT AND SONS CONSTRUCTION INC	WATERBORO	ME	554	487.00
KOOL RAYZ	BREWER	ME	153	483.00
BEDARD LONG TERM CARE	LEWISTON	ME	333	482.00
AFFILIATED COLLECTIONS INC	BANGOR	ME	127	481.00
DEWAN TERRENCE J	YARMOUTH	ME	591	479.00
ROCKLAND ANIMAL HOSPITAL LLC	ROCKLAND	ME	468	478.00
A E HODSDON	WATERVILLE	ME	556	476.00
NETLAND THOMAS E	CUMBERLAND	ME	209	474.00
RICETTAS INC	SOUTH PORTLAND	ME	503	470.00
CATS ON CALL INC	SCARBOROUGH	ME	483	465.00
ALBUS BUSINESS GROUP	PORTLAND	ME	453	463.00
BERRY FOWLES & CO	FALMOUTH	ME	251	459.00
CHANGING SEASONS FCU	HAMPDEN	ME	0	456.00
GAZ BAR MAINE INC	ESCOURT STATION	ME	803	456.00
PORTLAND GASTROENTEROLOGY ASSOCIATES	PORTLAND	ME	453	453.00
DRILLEN ENTERPRISES INC	LEWISTON	ME	0	447.00
CASELLA WASTE SYSTEMS INC	RUTLAND	VT	474	443.00
OFC CAPITAL CORPORATION	ROSWELL	GA	456	442.00
COUNTRY CLUB ENTERPRISES LLC	WEST WAREHAM	MA	0	441.00
DENNIS J KING MASONRY INC	HANCOCK	ME	287	438.00
R & R ENTERPRISES INC	DEXTER	ME	0	434.70
COOK TAMMY L	BATH	ME	130	434.00
PITNEY BOWES MANAGEMENT SERVICES	STAMFORD	CT	0	434.00
DONALD J. & RACHEL C. PARADIS PTNRS	OAKLAND	ME	556	434.00
NEW YORK LIFE INSURANCE CO	NEW YORK	NY	503	434.00
WELLS FARGO FINANCIAL MAINE INC	DES MOINES	IA	0	432.90
SIROIS ALINE	MADAWASKA	ME	356	430.00
SPANKY'S PIZZA INC	UNITY	ME	535	429.00
WHEELER & AREY PA	WATERVILLE	ME	556	426.00
SPIVEY ROBERT M	BRUNSWICK	ME	163	426.00
MAXWELLS INC	CAPE ELIZABETH	ME	175	426.00
ALLEN ANDREW L	BRUNSWICK	ME	163	419.00
FOSTER JOSEPH C	CORINNA	ME	202	418.00

Business Name	City/Town	State	Municipal Code	Refund
SPUTNIK IDA INC	SOUTH PORTLAND	ME	503	415.00
BUEN APETITO	WATERVILLE	ME	556	413.00
DAVIS ROCKWELL F	FALMOUTH	ME	163	413.00
CROWN COMMUNICATION INC	CANONSBURG	PA	0	411.00
GREEN ARROW FARMS CORP	SEARSMONT	ME	0	405.00
HALLOWELL BREWING CO	HALLOWELL	ME	283	404.00
EPSTEIN & O'DONOVAN, LLP	PORTLAND	ME	453	403.00
SUSAN CLOSE INC	WINDHAM	ME	578	403.00
RICHARD L GOODWIN OD PC	HOULTON	ME	305	402.00
CAPOZZA INC	N MONMOUTH	ME	585	401.00
B & R ENERPRISES INC	LEWISTON	ME	333	399.00
HAROLD C RALPH CHEVROLET INC	WALDOBORO	ME	54	399.00
GENERAL SUPPLY & SERVICES INC	DALLAS	TX	0	395.10
LOADING EDGE, INC	FREEPORT	ME	260	395.00
ZHONG SONG QI	FREEPORT	ME	0	393.00
MAINE STREET GRAPHICS INC	BRIDGTON	ME	155	388.00
BMW OF NORTH AMERICA LLC	WESTWOOD	NJ	565	387.00
CHARLES B DAVIS CO INC	WATERVILLE	ME	0	386.00
JEROLDS LANDSCAPING INC	ORRS ISLAND	ME	290	386.00
MANHATTAN BRIDGE	LEWISTON	ME	346	385.00
POST OFFICE EDITORIAL	CAMDEN	ME	172	383.00
THE CHINA DINE AH	SOUTH CHINA	ME	194	382.00
BUDGET BUSINESS MACHINES INC	LEWISTON	ME	333	378.00
CAREY FOOD ENTERPRISES INC	CARIBOU	ME	170	376.00
PORT ROBINSON ENTERPRISES LLC	HOULTON	ME	305	376.00
DIRIGO ENGINEERING	FAIRFIELD	ME	250	374.00
BOB BARROWS CHEVROLET INC	WINTHROP	ME	585	367.00
GE CAPITAL COMMERCIAL INC	IRVING	TX	0	364.00
FK/A CITICORP LEASING INC				
MAINE MEDICAL ASSOCIATION	MANCHESTER	ME	360	362.00
ECS LIMITED LIABILITY COMPANY	AUBURN	ME	120	362.00
UPS CARTAGE SERVICES INC	ATLANTA	GA	453	360.00
CAREY FOODS INC	CARIBOU	ME	456	358.00
MAINE HEALTH CARE ASSOCIATION	AUGUSTA	ME	121	356.00
SJ MAINE FOOD INC	BURLINGTON	MA	503	356.00
SEVERSON HAND & NELSON PA	HOULTON	ME	305	355.00
DAVINCI SIGNS LLC	HERMON	ME	297	355.00
DOUG HARRIS TRUCKING INC.	FARMINGTON FALLS	ME	253	353.00
F A WILDNAUER WOODWORK INC	SOUTH BERWICK	ME	500	352.00
PAPE AUTO MOTION INC	SOUTH PORTLAND	ME	503	350.00
KINNEYS CONSTRUCTION INC	SEARSPORT	ME	485	348.00
SHREE KRISHNA LLC	BRUNSWICK	ME	163	347.00
MARKET LLC	SOUTH CHINA	ME	194	343.00
KNIGHT HEIDI	PRESQUE ISLE	ME	456	340.00
STEVENS R & MABRY S PTNRS	HERMON	ME	297	336.00
GOLDEN POND WEALTH MANAGEMENT	WATERVILLE	ME	556	335.00
WALDOBORO FITNESS CENTER INC	WALDOBORO	ME	547	334.00
LEASING ASSOCIATES OF BARRINGTON INC	SOUTH BARRINGTON	IL	483	334.00
M T K INC	ASHLAND	ME	265	333.00
BUCKSPORT MOTEL PROPERTIES	BUCKSPORT	ME	165	330.00
NORTH COUNTRY LOGGING INC	SAINT FRANCIS	ME	477	330.00
FOSTER COLOR LAB INC.	HAMPDEN	ME	286	329.00
HANNDS ON ICE CREAM	BANGOR	ME	127	327.00
FORT KENT ANIMAL HOSPITAL PA	FORT KENT	ME	256	327.00
DESJARDINS JEREMY L	WALLAGRASS	ME	549	324.00

Business Name	City/Town	State	Municipal Code	Refund
CROCKETT BRUCE R	FARMINGDALE	ME	252	320.00
PRESCOTT STEPHEN	BRUNSWICK	ME	163	320.00
THOMPSON BULL FUREY BASS & MACCOLL LLC PA	PORTLAND	ME	453	317.00
ELSAESSER FREDERICK J	BRUNSWICK	ME	163	315.00
CENTRAL AROOSTOOK PSYCHIATRIC SERV	PRESQUE ISLE	ME	456	313.00
JORDAN PHILIP K	HOULTON	ME	305	310.00
S & K FAMOUS BRANDS INC	RICHMOND	VA	0	310.00
LANGDON JADWIGA	PHILLIPS	ME	253	310.00
PATRICK ST PETER & SONS INC	CARIBOU	ME	177	309.00
COBBOSEE COLONY GOLF COURSE INC	MONMOUTH	ME	381	308.00
SFP INC	HOULTON	ME	0	305.00
BISHOPS LAUNDRY & CARPET CLEANING LLC	CAMDEN	ME	172	303.00
SEMICONDUCTOR OF ME FCU	SOUTH PORTLAND	ME	503	302.00
LINNELL CHOATE & WEBBER	AUBURN	ME	120	300.00
NEVERS CORP	NEW LIMERICK	ME	373	300.00
CAHILL TIRE INC	BATH	ME	130	299.00
SLEIGHT WILLIAM E	SHAPLEIGH	ME	554	295.00
JOHN G GREGORY MD PA	BELFAST	ME	133	294.00
SUGA JR JOSEPH	VASSALBORO	ME	539	292.00
AMERIFIRST APPRAISAL COMPANY	LEWISTON	ME	333	292.00
GOLDEN LI'S INC	MADAWASKA	ME	356	291.00
BIG G'S DELI (A MAINE CORP)	WATERVILLE	ME	581	288.00
CLAIRES BOUTIQUES INC	PEMBROKE PINES	FL	456	288.00
MAINE COAL SALES CO	HERMON	ME	297	287.00
COUNTY YANKEE	HOULTON	ME	305	287.00
NEUMAYER JAMES C	PRESQUE ISLE	ME	456	285.00
WARREN CURRIER & BUCHANAN	PORTLAND	ME	453	284.00
DONALD DUNN FUNERAL HOME INC	HOULTON	ME	305	283.00
EDWIN PELLETIER & SONS INC	FRENCHVILLE	ME	261	282.00
QUICK CHANGE ASSOCIATES LLC	CAPE ELIZABETH	ME	578	282.00
COHEN & COHEN PA	BANGOR	ME	127	280.00
TRAFTON LAWRENCE C	WELLINGTON	ME	561	279.00
GELCO CORPORATION	FORT MYERS	FL	473	279.00
GRAYBAR FINANCIAL SERVICES LLC	LIVINGSTON	NJ	0	279.00
IRVING + MARR FARMS	WOODLAND	ME	587	276.00
BUILDINGS ETCETERA INC	HOULTON	ME	305	275.00
BLACK BEAR LADDER INC	LEWISTON	ME	333	274.00
MOORE MARIANNE	CALAIS	ME	170	274.00
HIGGINS CONSTRUCTION INC	OAKLAND	ME	419	271.00
G B & D FARMS	ST JOHN PLT	ME	479	270.00
DORR BRUCE S	FORT FAIRFIELD	ME	255	268.00
WAGON MASTERS INC	SCARBOROUGH	ME	483	266.00
FIELDSTONE QUICKSTOP LLC	SOUTH CHINA	ME	194	265.00
VOISINE TOMMY	FORT KENT	ME	256	264.00
SHANKMAN & ASSOCIATES	LEWISTON	ME	0	264.00
FILLMORE'S INCORPORATED	SEARSPORT	ME	485	264.00
NEWOENG INC	WINTHROP	ME	585	264.00
RANDALL MALCOLM A	BRADFORD	ME	150	262.00
KISMET INN	BATH	ME	130	262.00
GUIMOND JR ALBERT	FORT KENT	ME	256	261.00
HUNNEWELL RODNEY D	NEW GLOUCESTER	ME	399	260.00
AYOTTE THERESA M	BREWER	ME	153	258.00
LIONEL THERIAULT INC	PRESQUE ISLE	ME	456	258.00

Business Name	City/Town	State	Municipal Code	Refund
QUILT DIVAS LLC	WARREN	ME	468	258.00
VOGEL & DUBOIS PA	PORTLAND	ME	453	258.00
MIDTOWN TUNNEL CORPORATION	LEWISTON	ME	577	257.00
HITACHI DATA SYSTEMS	SANTA CLARA	CA	0	255.00
MWC FOOD ENTERPRISES INC	CARIBOU	ME	0	253.00
GOLDBERG MICHAEL P	ORONO	ME	127	252.00
JEWELL TIRE CENTER INC	SOUTH PARIS	ME	434	251.00
FREEMAN SR GARY W	WELLS	ME	562	250.00
EXCIDE TECHNOLOGIES	MILTON	GA	297	250.00
CURTIS DENNIS E	SEARSPORT	ME	485	248.00
BRIAN J BOUCHARD & SONS INC	EAGLE LAKE	ME	803	248.00
BLUE SKY BAKERY LLC	GARDINER	ME	264	246.00
RICHARD J MAZZEI MDPA	BANGOR	ME	127	245.00
WOO HOO INC	WATERVILLE	ME	556	244.00
CIULLA MICHAEL A	LEE	ME	330	243.00
LINCO INC	BRUNSWICK	ME	0	241.00
J & J LEASING INC	WESTBROOK	ME	565	240.00
MATH COPPER LLC	WINDHAM	ME	578	240.00
ETK SKY INC	ROCKLAND	ME	469	238.00
LIFETIME MUFFLER/BRAKE OF GRAY INC	CUMBERLAND	ME	276	237.00
NORTHWOODS MANAGEMENT LLC	BANGOR	ME	0	236.00
B & B EMBROIDERY INC	SIDNEY	ME	419	235.00
KENNEBEC VETERINARY SERV INC	OAKLAND	ME	419	233.00
BLC CORP	IRVING	TX	333	233.00
KINDRED NURSING CENTERS EAST	LOUISVILLE	KY	153	232.00
ROARING BROOK NURSERIES INC	WALES	ME	548	230.00
O'DONNELL & LEE, LLC	WATERVILLE	ME	556	230.00
KENNEBUNK OPERATIONS LLC	KENNEBUNK	ME	319	229.00
HARRIS + VICKERS CPA PA	FALMOUTH	ME	251	228.00
UNION FARM EQUIPMENT INC	UNION	ME	534	227.00
RAIN MANAGEMENT LLC	PORTLAND	ME	453	225.00
01ZERO9 INC	SANFORD	ME	481	221.00
JIM MARTIN AUTO SALES INC	FARMINGTON	ME	253	219.00
CHENG GENE	WINTHROP	ME	121	218.00
DANICA DESIGN INC	ROCKLAND	ME	469	218.00
GECF LOAN FUNDING II LLC	DANBURY	CT	0	218.00
ALLEN STERLING & LOTHROP	FALMOUTH	ME	251	216.00
PARE RICHARD A	ORONO	ME	424	215.00
DESJARDINS JESSICA C	WALLAGRASS	ME	549	215.00
TARR JONATHAN A	WALDOBORO	ME	547	214.00
NORTH STAR CAFE INC	PORTLAND	ME	453	212.00
WAHL LAWRENCE R	ORLAND	ME	165	210.00
BLANCHETTE JEFFREY	NEW CANADA	ME	376	209.00
GAFTEK LLC	LOUDON	NH	165	207.00
TROPICAL OASIS TANNING	OLD TOWN	ME	421	206.00
MORTON LARRY & JASON MORTON PTNRS	PITTSFIELD	ME	446	205.00
GRÉGOIRE'S CAMPGROUND, INC.	WELLS	ME	562	202.00
KUTTERS KORNER INC	LEWISTON	ME	333	201.00
MILTON'S SPA OF MAINE INC	YARMOUTH	ME	591	197.00
ANDY JANDREAU TRUCKING INC	FORT KENT MILLS	ME	549	195.00
KJUS USA	FARMINGTON	ME	253	195.00
MERIDIAN LEASING CORP	DEERFIELD	IL	0	195.00
EDWARDS FAUST & SMITH	BANGOR	ME	127	192.00
SCI CLOID LLC	ORONO	ME	424	192.00

Business Name	City/Town	State	Municipal Code	Refund
PINE TREE ENGINEERING INC.	BATH	ME	130	191.00
VFS RESIDUAL HOLDING	FORT MYERS	FL	0	189.00
PARLIN RACHEL L	BATH	ME	130	187.00
PELLETIER & DAUGHTERS CONSTRCTN INC	BELFAST	ME	133	185.00
OFFICE OF CORNELIA C VIEK CPA	BRUNSWICK	ME	163	182.00
MESSER TRUCK EQUIPMENT	WESTBROOK	ME	565	180.00
TATE FITCH PA	BANGOR	ME	127	180.00
DESJARDINS BRUCE	WALLAGRASS	ME	549	179.00
AINSWORTH, THELIN & RAFTTICE, PA	SOUTH PORTLAND	ME	503	178.00
HEAD TO TOE PHYSICAL THERAPY	DURHAM	ME	333	178.00
LEARY JAMES H	SACO	ME	474	177.00
NELSON DUBAY CORPORATION	FORT KENT	ME	256	176.00
HOMEPORT SUPPLY LLC	NEWCASTLE	ME	397	176.00
DAIGLE ROBERT	NEW CANADA	ME	396	175.00
TODD RICHARDSON AND ASSOCIATES	SACO	ME	474	175.00
TOWNE MOTEL LLC	CAMDEN	ME	172	175.00
LJS PIZZERIA INC	SANFORD	ME	481	173.00
CORRIVEAU ROBBY	FORT KENT	ME	256	172.00
ATLAS SUPPLY CORP	LEWISTON	ME	333	171.00
WARDWELL CONSTRUCTION & TRUCKING CO	ORLAND	ME	165	171.00
HATFIELD REALTY SERVICE INC	HOULTON	ME	305	169.00
IDEALEASE OF MAINE INC	S PORTLAND	ME	503	169.00
MY THREE SONS INC	FORT KENT	ME	256	167.00
WARD JR CLINTON D	HERMON	ME	297	166.00
BUCKSPORT MOTOR INN LLC	BUCKSPORT	ME	165	166.00
PERKINS ERIC C	HANCOCK	ME	244	164.00
CHIANG VALERIE	BOWDOINHAM	ME	148	164.00
TREFOIL CORP	ORONO	ME	424	162.00
WINGNUTS CORP	BATH	ME	130	162.00
CAPE VETERINARY PC	SOUTH PORTLAND	ME	503	160.00
4UE INC	DAMARISCOTTA	ME	214	159.00
MARTIN PAUL G	ST JOHN PLT	ME	479	158.00
LASALLE NATIONAL LEASING CORP	CHARLOTTE	NC	0	158.00
SAUCIER'S IGA, INC.	VAN BUREN	ME	537	156.00
HALLOWELL HILLSIDE TERRACE, LLC	WATERVILLE	ME	283	156.00
EASTERN SPRINKLER SERVICES INC.	AUBURN	ME	120	152.00
RIPLEY ROBERT R	SOUTH PARIS	ME	434	149.00
KIRKPATRICKS SERVICE INC	AUGUSTA	ME	121	149.00
WITHAM CARLA R	STETSON	ME	0	147.00
PYE RONALD A	BATH	ME	130	146.00
PORTLAND WINDOW CO INC	PORTLAND	ME	483	146.00
WOOD STEPHEN G	PRESQUE ISLE	ME	456	146.00
COOK JEFFREY H	OAKLAND	ME	419	145.00
DIONNE ANDRE M	LEWISTON	ME	333	145.00
STONELEDGE ANIMAL HOSPITAL	WESTBROOK	ME	565	145.00
GDS INC	WALDOBORO	ME	547	144.00
LEFT BANK BOOKS LLC	SEARSPORT	ME	485	143.00
EVERETT STEVEN A	ANSON	ME	113	141.00
BETSY S GILBERT INC	WINN	ME	0	141.00
RIVERVIEW MARKET & CAFE	LEWISTON	ME	333	140.00
JONES POGUE ENTERPRISES LLC	FREEPORT	ME	260	139.00
BROWN REBECCA	FREEPORT	ME	591	138.00
ATCHESON THOMAS J	WOODLAND	ME	587	138.00
CYR & SONS REPAIR	HOULTON	ME	305	136.00

Business Name	City/Town	State	Municipal Code	Refund
TIMBERLINE TRUCKING INC	FORT KENT	ME	256	134.00
WILCOX BONITA	PRESQUE ISLE	ME	456	131.00
ROY AUTO PARTS INC	FORT KENT	ME	256	130.00
PERKINS TOWNSEND SHAY & TALBOT, PA	SKOWHEGAN	ME	0	128.00
DAVENPORT DOUGLAS A	LEWISTON	ME	333	127.00
PERCY'S AUTO SALES, INC.	PRESQUE ISLE	ME	456	127.00
WEBSTER DEANE F	ORRINGTON	ME	0	126.00
LEW RIOUX & CO INC	FORT KENT	ME	256	121.00
GLENN J FLAMING MPT	DRESDEN	ME	130	121.00
SMOKINANNIE LLC	WALDOBORO	ME	547	120.00
K-D DISPLAY & DESIGN INC	OAKLAND	ME	419	119.00
NAWFEL NICHOLAS S	WATERVILLE	ME	556	116.00
DUFOUR GILMAN	SAINT DAVID	ME	0	116.00
BEAULIEU PAUL	MADAWASKA	ME	356	114.00
ED PELLETIER & SONS INC	MADAWASKA	ME	0	112.50
BASF CONSTRUCTION CHEMICALS LLC	FLORHAM PARK	NJ	0	112.00
FREEPORT WOODWORKING ASSOCIATES INC	FREEPORT	ME	260	111.00
THOMPSON HAMEL LLC	PRESQUE ISLE	ME	456	111.00
PURINGTON ENTERPRISES	FREEPORT	ME	260	109.00
AUSTIN ANGELA M	BELFAST	ME	485	108.00
R KITCHEN & SONS INC	HOULTON	ME	305	107.00
MOORE ROBERT	DOVER FOXCROFT	ME	227	105.00
COUNTRY HOME CORP	AUBURN	ME	333	105.00
SID HARVEY INDUSTRIES INC	GARDEN CITY	NY	0	105.00
MID MAINE MARINE INC	OAKLAND	ME	419	104.00
PLOURDE MORNEAULT & DUBAY PA	FORT KENT	ME	356	104.00
DUNCAN ROGER S	BATH	ME	130	102.00
VFS LEASE RESIDUAL HOLDING LLC	FORT MYERS	FL	0	101.00
COLUMBIA COLLECTIBLES INC	READFIELD	ME	585	101.00
BECKY'S INC	FALMOUTH	ME	453	100.00
SAUCIER JACQUES	FORT KENT MILLS	ME	256	100.00
PAULS GAS INC	FRENCHVILLE	ME	261	100.00
LE G CORPORATION	WINSLOW	ME	581	100.00
JURDAK JR EDWARD	WATERVILLE	ME	556	99.00
MCCONNELL & ASSOCIATES LLC	WISCASSET	ME	586	99.00
SHANGRI-LA KENNELS INC	AUBURN	ME	120	99.00
MAINE PROPANE DISTRIBUTORS INC	HERMON	ME	0	99.00
MILAREPA CORPORATION	BELFAST	ME	133	98.00
HOTCHKISS SARA	WALDOBORO	ME	547	98.00
VAN STEENBERG AND ASSOCIATES PA	ROCKPORT	ME	469	98.00
GREY SCOTT	SAUGUS	MA	205	97.00
PAGE PAUL H	SOUTH CHINA	ME	194	96.00
CEF 2002 AIRCRAFT LLC	FORT MYERS	FL	453	96.00
PROFESSIONAL INFORMATION NETWORKS	BANGOR	ME	127	95.00
MCLAUGHLIN JR DONALD E	BRADFORD	ME	150	95.00
SOURCE MAINE INC	NORTH BRANFORD	CT	163	95.00
MARTIN FORD INC	FORT KENT	ME	256	93.00
SUITTER ROBERT J	HOULTON	ME	305	92.00
BARNES LAW OFFICE	HOULTON	ME	305	90.00
MAINSTONE JEWELRY INC	FARMINGTON	ME	253	90.00
CMD ENTERPRISES LLC	DEXTER	ME	224	89.79
THE GAZETTE INC	DEXTER	ME	224	89.00
TRIGLIONE JR ARTHUR D	NORTH BRIDGTON	ME	155	88.00

Business Name	City/Town	State	Municipal Code	Refund
HAIRWORKS STUDIO INC	HOULTON	ME	305	87.00
ATLANTIC HOUSE INC	LUBEC	ME	350	87.00
SPRAGUE SAMUEL D	GRAND LAKE STREAM	ME	275	85.00
DOYON GILLE J	HERMON	ME	297	85.00
SKANE LTD	FARMINGTON	ME	253	84.00
LIBNER MAURICE A	BRUNSWICK	ME	163	84.00
NORTHERN MAINE SPEECH LANGUAGE PATHOLOGY SER INV	PRESQUE ISLE	ME	456	83.00
SNOW SPORT & SPINE INC	WEST ROCKPORT	ME	469	81.00
THE WOOD COMPANY	WILLIAMSVILLE	NY	133	80.00
MERRILL LYNCH BUSINESS FINANCIAL SERVICES INC	NEW YORK	NY	556	77.00
NORTHERN DOOR INN INC	FORT KENT	ME	256	76.00
JP LD CORPORATION	PRESQUE ISLE	ME	456	75.00
STRUCTURALLY SOUND BUILDERS	SOUTH CHINA	ME	194	73.00
THE PIERCE STUDIO INC	BRUNSWICK	ME	163	73.00
BURKY E A & MCCARTHY JR R W PTNRS	PITTSFIELD	ME	446	73.00
JBBC INC	FORT KENT	ME	256	72.00
LIGHTFOOT ROBERT B	PORTLAND	ME	453	71.00
KINNEY IVA E	SEARSPORT	ME	485	71.00
REED ENTERPRISES INC	ELLSWORTH	ME	244	69.00
SOUND ADVICE AUDIOLOGY	S PORTLAND	ME	503	68.00
AFFORDABLE EYES INC	AUBURN	ME	0	67.00
FIRST LEASE INC	FORT WASHINGTON	PA	127	67.00
GRIESHABER TAMERA L	AUBURN	ME	120	67.00
MONFILS LORRAINE C	HOULTON	ME	0	66.00
THOMPSON ROBERT P	CARIBOU	ME	456	65.00
PELLETIER FLORIST	FORT KENT	ME	256	64.00
SAGE FINANCIAL	HOULTON	ME	305	64.00
BRYAN CHRISTOPHE M	FAIRFIELD	ME	556	64.00
ROBERT C GRIESHABER PA	AUBURN	ME	120	63.00
MANUFACTURER & DEALER SERVICES LLC	PITTSBURGH	PA	0	63.00
PORTE4 LLP	PORTLAND	ME	453	63.00
WALLACE JR GRANVILLE E	BATH	ME	130	62.00
HILL DAVID S	GEORGETOWN	ME	130	62.00
FLETCHER JUDY K	TROY	ME	532	62.00
HARKINS GALEN R	WALDOBORO	ME	547	61.00
MID STATE EYE ASSOCIATES	OAKLAND	ME	0	60.00
CURRIER GREGORY B	CAMDEN	ME	172	60.00
MORSE MARTIN E	WELLS	ME	662	59.00
J. THOMAS HICKS & ASSOCIATES PA	BANGOR	ME	127	59.00
AGILENT FINANCIAL SERVICES LLC	LIVINGSTON	NJ	0	59.00
PITAS THEODORE R	WESTBROOK	ME	565	56.00
BLASI ANTONIO	HANCOCK	ME	287	54.00
DOWNEAST SURVEYING DEVELOPMENT INC	CHINA VILLAGE	ME	194	52.00
UNDERKUFFLER FRANK M	FARMINGTON	ME	253	51.00
SCHEIMRIEF KEVIN	WALDOBORO	ME	547	50.00
NELSON & CARAS CONSULTING LLC	PORTLAND	ME	453	49.00
SHIRO BURTON G	WATERVILLE	ME	556	48.00
SPMC LLC	S PORTLAND	ME	0	48.00
LINCOLN/HANEY ENGINEERING ASSOC	BRUNSWICK	ME	163	47.00
DIGITAL GOAT CONSULTING INC	BATH	ME	130	47.00
CHAMBERS RODNEY E	PRESQUE ISLE	ME	456	46.00
MIGNONE LAILA B	BELFAST	ME	133	46.00

Business Name	City/Town	State	Municipal Code	Refund
SJV WIRELESS INC	FORT KENT	ME	256	46.00
LATTA CAROL L	ROCKPORT	ME	469	45.00
BITHER STEPHEN J	HOULTON	ME	305	44.00
STONE WALL FARMS	LINCOLN	ME	338	42.00
TMATT TAX AND FINANCIAL	BANGOR	ME	127	41.00
NORTHERN RADIOLOGICAL ASSOC	PRESQUE ISLE	ME	456	40.00
TOM CHADWICK INC	PITTSFIELD	ME	446	40.00
MOOERS ANDREW F	HOULTON	ME	305	38.00
KUTCH CONSTRUCTION	FORT KENT	ME	256	37.00
SIGRID & ASSOCIATES LLC	DAMARISCOTTA	ME	214	37.00
J & M C CONTRACTORS	TOPSHAM	ME	529	35.00
HERRING ROD J	LINNEUS	ME	305	33.00
BRANCH BROOK FUELS INC	KENNEBUNK	ME	116	32.00
PAYCHEX NORTH AMERICA INC	ROCHESTER	NY	503	31.00
WHITE WILLIAM C	BELFAST	ME	133	30.00
WOOD LINDA T	WOOLWICH	ME	130	30.00
ME AUTONOMOUS UNDERWATER	ORONO	ME	424	29.00
HOWE THOMAS R	SOUTH PORTLAND	ME	503	28.00
ROY HILL CORP	LEWISTON	ME	333	28.00
LAMOTHE ARTHUR J	BOWDOINHAM	ME	0	26.00
GESF STRUCTURED FINANCE INC	WESTBOROUGH	MA	503	26.00
PRINCETON CREDIT CORP	DEERFIELD	IL	453	26.00
CHOICE INVESTMENTS	CHINA VILLAGE	ME	419	25.00
LOWRY LEGAL SERVICES PA	PORTLAND	ME	453	24.00
QUAYLE ELIZABETH S	CARIBOU	ME	177	24.00
URGENTCARE OF MAINE PA	WATERVILLE	ME	556	24.00
HENDERSON DAVID D	HODGDON	ME	305	22.00
ROY CONTINENTAL MILL LLC	LEWISTON	ME	0	22.00
SUPERIOR CONSTRUCTION SERV INC	OAKLAND	ME	419	22.00
RUSSELL KIMBERLY J	WINDHAM	ME	578	19.00
NORTON LISA J	PRESQUE ISLE	ME	456	19.00
WATERVILLE CUSTOM KITCHENS INC	OAKLAND	ME	419	19.00
GRAVEL JOSEPH	WINSLOW	ME	581	19.00
ROSA RICHARD M	HOLDEN	ME	153	18.00
BOLES RICHARD T	OAKLAND	ME	556	11.00
DAVID B RAYMOND EA PA	MAPLETON	ME	456	11.00
GENLYTE THOMAS GROUP LLC	LOUISVILLE	KY	271	11.00
O'BRIEN FUEL OIL	SOUTH CHINA	ME	194	7.00
SODEXHO MANAGEMENT INC	BUFFALO	NY	445	5.00
1826				58,353,744.69