

MAINE STATE LEGISLATURE

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Press Coverage

Morning Sentinel

75 CENTS

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A BLETHEN MAINE NEWSPAPER

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SATURDAY, APRIL 21, 2007

•• SERVING NORTHERN KENNEBEC, WALDO, SOMERSET AND FRANKLIN COUNTY COMMUNITIES ••

Hathaway gets 1st tenant

By AMY CALDER
Staff Writer

WATERVILLE — HealthReach Network will be the first tenant in the former Hathaway shirt factory on Water Street as part of a \$50 million project to turn that and two adjacent former mill buildings into a busy retail, cultural, office and residential center.

Developers of the project and officials of MaineGeneral Health announced the signing of a 15-year lease Friday morning at a press conference outside the Water Street building.

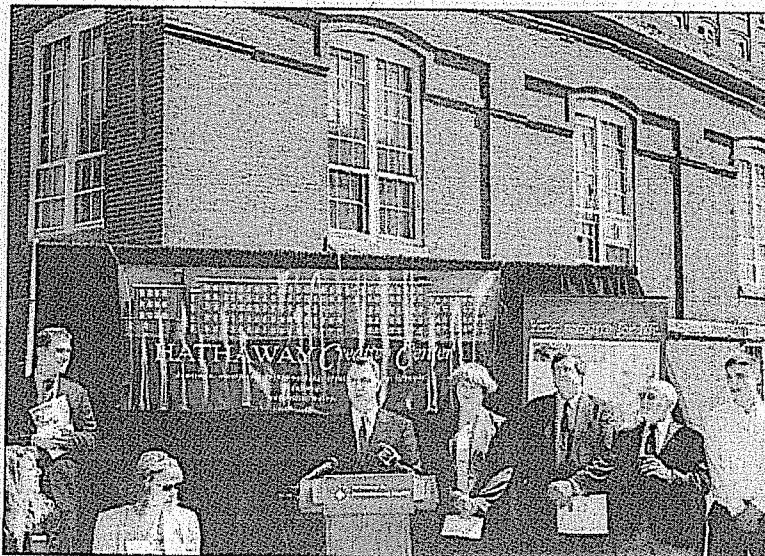
"We've been looking forward to this day for a very long time," said Thomas Niemann, who is developing the project with Paul Boghosian.

Boghosian, a Rhode Island developer and Niemann, of Niemann Capital LLC, of Durham, N.C., hope to buy the Hathaway building from the city and call it the Hathaway Creative Center.

They also want to purchase two neighboring buildings from Central Maine Power Co. and Marden's Surplus & Salvage to develop into an arts center and college housing, respectively. The three buildings would make up the so-called Lockwood Mills Campus.

The proposed project reflects a trend in Maine and elsewhere of turning old mill buildings into busy and thriving centers where people live and work.

PLEASE SEE HATHAWAY A4



Staff photo by Jeff Foulard

A NEW TENANT: Thomas Niemann of Niemann Capital, LLC, of Durham, N.C., center, announces that HealthReach Network, with 350 employees, will be the first tenant in the former C.F. Hathaway shirt factory on Water Street during a press conference in Waterville on Friday.

WATERVILLE

Library seeks funding

By AMY CALDER
Staff Writer

WATERVILLE — Waterville Library officials estimate will ask the city for \$1.5 million of a \$3.1 million capital campaign to renovate the historic building and services.

The money would be used to new entrance on the Appleton side of the Elm Street building, an elevator to provide access to city, replace the roof, and add heating and ventilation among other work.

New services would include a literacy program for children, room, homework area, business career resource center, free computer instruction and an enhanced genealogy study program.

Jay Violante, who is co-chairing the capital campaign, with 3 Muchlner, told city councilors week that library officials will raise \$1.6 million of the needed million.

He stressed that figures listed capital campaign budget are an

Hathaway

from AI

Founded in 1966 and now part of MaineGeneral Health, HealthReach for the last few years has been looking for space to combine its Main Street and Highwood Avenue offices into one location.

The private, not-for-profit and charitable health care organization has 350 employees and provides home health, substance abuse treatment, mental health and outreach services. The agency has an annual budget of about \$18 million, according to Nona Boyink, HealthReach's chief executive officer, who spoke Friday.

HealthReach would occupy 40,000 square feet on the third floor of the Hathaway building.

A total of 193 people from HealthReach, HealthReach Community HealthCenters administrative staff and MaineGeneral Human Resources and Employee Health would start working there in the spring of 2008, officials said. MaineGeneral has an option to lease an additional 10,000 square feet.

Senate Majority Leader Eliza-

beth "Libby" Mitchell, D-Vassalboro, a member of the board of directors for MaineGeneral, called Friday "an extraordinary day."

She read aloud comments from Gov. John E. Baldacci who has supported the Hathaway project. In the statement, Baldacci said the lease is "another step forward in preserving Maine's sense of place in the Kennebec Valley region."

Baldacci noted that last month the state transferred ownership of the historic Kennebec Arsenal building in Augusta to Niemann.

"The former Hathaway shirt factory is another historic landmark that merits revitalization and I commend MaineGeneral Health, Niemann Capital and the City of Waterville for forming this partnership that will help advance economic development in the region while better serving the community's health care needs," Baldacci said.

Other state legislators attended the conference, including Rep. Kenneth Fletcher, R-Winslow, and Rep. Jill Conover, D-Oakland. Waterville Main Street Program officials, city councilors and others also were on hand.

Conover recalled that her 89-year-old grandmother worked as a stitcher in area mills during World War II. Breathing life into the historic Hathaway building, which has lain dormant, is a hopeful boost for economic development, she said.

"Our putting it back to work is an exciting opportunity and something we can be proud of," she said.

Kimberly N. Lindlof, president and chief executive officer of the Mid-Maine Chamber of Commerce, said the Lockwood project is a significant one that will make the area more vibrant.

"Today is the beginning of a new day for our region — a day of growth and hope for the future," Lindlof said.

Scott Bullock, president and chief executive officer of MaineGeneral Health, said this has been an incredible year for MaineGeneral, which leased space in the former Carleton Woolen Mill in Winthrop.

Through that, he was able to see what can be done with the resources in the Kennebec region, he said.

MaineGeneral has used space at FirstPark in Oakland, where it expects to complete a lease and become a tenant this year; and

MaineGeneral will open the Harold Alfond Center for Cancer Care in July, in Augusta.

"Today's project is just really another great example of what we're trying to do," Bullock said.

Niemann and Boghossian said they expect to announce the names of more tenants for the Hathaway building soon, as well as information about the sale of the three old mills.

A child care facility is expected to be a major tenant in the Hathaway building, according to officials.

Niemann said he is optimistic a bill will pass in the state legislature to provide a historic tax credit for the Hathaway building.

The bill is sponsored by Sen. Lisa Marrache, D-Waterville.

Officials Friday said the mill project would not be possible without cooperation and support from local, state and federal officials.

Boghossian, a Colby College graduate, praised city officials.

"Clearly, we would not have been able to do this without strong leadership from the community," he said.

Amy Calder — 861-9247
acalder@centralmaine.com

SEEING BEAUTY IN MAINE'S ABANDONED HISTORY

KENNEBEC JOURNAL Morning Sentinel

Saturday, March 31, 2007



Tom Niemann's the future of Maine. Or at least a piece of it.

The North Carolina-based developer is one of the few people in the country -- nay, the world -- who will sit down with you and say "I love Lewiston-Auburn. I love Brewer. I love Augusta and Waterville."

We know that we love Augusta and Waterville. But we also know that when many people come to Maine, they come for lobsters and the coast.

Not Niemann; he comes to visit the old, industrial cities of Maine. Where most flighty tourists would find old, industrial buildings that saw their heydays long ago, Niemann sees potential. Where some would see city centers that are poised on a knife-edge between promise and despair and communities struggling to figure out new identities after having their old ones wrested away by global competition and states with lower taxes and energy costs, what Niemann sees are gorgeous old buildings that have gone unused for far too long.

So the developer has just closed on the purchase of the long-vacant Kennebec Arsenal, a compound of once-stately 19th-century buildings that were built to protect Augusta against attack by Canada during a long border dispute with that country. Subsequently, the buildings were used as an ammunition depot. After assembling a package of federal, state and local tax credits to subsidize the historic restoration, Niemann plans to renovate the Arsenal into condos, commercial space, offices and shops and possibly a hotel.

In Waterville, Neimann has teamed with Rhode Island developer Paul Boghossian to renovate the historic Lockwood Mill complex of brick buildings smack up against the Kennebec River. If he wanted to, he could probably float toy boats downriver from that complex to the Arsenal, which is similarly situated on the Kennebec.

In Brewer, Niemann is likewise engaged in bringing a riverside mill back to life. Given his fondness for Lewiston and Auburn, we await word of what project he's likely to propose for a blighted old industrial building in that metropolitan area's rapidly evolving riverfront.

Mainers have an unfortunate habit of denigrating folks from away. They come with their fancy, high-falutin' ideas about what Maine should be and try to tell us what to do, or so the thinking goes. In the case of Tom Niemann, we're fortunate that someone who sees the beauty in what we've been forced to abandon, and has the ability to bring it back to life, has chosen to make his way among us. If he manages to pull it all off, we will all be the beneficiaries of his vision.

Arsenal in new hands

By GARY REMAL

Staff Writer

KENNEBEC JOURNAL Morning Sentinel

Saturday, March 31, 2007

AUGUSTA -- Ownership of the historic Kennebec Arsenal was signed over to a private developer Friday by Gov. John Baldacci.

Speakers at the riverfront ceremony predicted redevelopment of the eight granite-block buildings and nearly 20 acres of the former federal arms repository would help catapult a renaissance of Augusta's downtown.

"The last time this property changed hands, it took an act of Congress," Administrative and Financial Services Commissioner Rebecca Wyke said. "That was in 1905, when the property was transferred to the state of Maine. Today, by mutual acts of political will by the state and the city, the property will be transferred to private hands to be redeveloped as a vibrant part of the capital city for the people of Maine."

Baldacci thanked legislators, who supported a special \$2 million historic preservation tax that helped finance the project; city officials, who supported a generous 25-year property tax break toward the same end; the developer, Niemann Capital of North Carolina; and that company's president, Tom Niemann.

After signing the deed transferring the historic property to Niemann Capital, Baldacci handed over the Kennebec Arsenal by presenting Niemann with a symbolic gold key.

"The historic Kennebec Arsenal is already one of those places that makes Maine a very special place," Baldacci said Friday while standing on a bluff overlooking the arsenal buildings on a cold, overcast morning. "I look forward to this campus once again bustling with activity."

A new wharf, walking trails and public access to the historic site are guaranteed by provisions of the sale, he pointed out.

As a native of Augusta, Mayor Roger Katz recognized that his city for

many years "literally turned its back on the river."

"We in Augusta are gradually waking up to see that our sense of place is that river," Katz said. "I want to be standing by the river 20 years from now, hopefully with my grandchildren, to see not only this project has come to fruition, but all the other projects we expect to happen, with this as a catalyst."

Sen. Elizabeth Mitchell, D-Vassalboro, who helped lead the effort for passage of the state tax credit for the project and the sale to private developers, credited Baldacci with opening his door to project planners and using his political muscle to back the project.

Mitchell and others also praised former state Bureau of General Services Director Elaine Clark, who also served as the co-chairwoman of the joint city-state Capital Riverfront Improvement District.

Clark, who was at Friday's ceremony, has since become an executive with the University of Maine and was succeeded by Chip Gavin as state's building czar.

"While Chip Gavin carried the ball over the goal line, this woman ran the ball from behind the goal line on the other side of the field," Mitchell said.

Niemann Capital has agreed to pay \$750,000 for the property: \$280,000 at Friday's closing and a second payment of \$470,000 if the developer moves forward with plans to build as many as 70 condominiums and apartments on land overlooking the river just behind the arsenal complex.

After the ceremony, Niemann said he hopes his company will be ready to start renovation of at least some of the buildings by mid- to late summer.

He said the timeline depends on the timing of leases for commercial space in the historic buildings. Niemann expects a hotel to move into the complex, along with leased office space, retail shops, restaurants, and snack and convenience stores.

"In the next 90 to 120 days, we should have some pretty good announcements," Niemann said. "We want to get started."

Give them a (tax) break

KENNEBEC JOURNAL *Hunting Seal*

Monday, April 30, 2007

The same developer who has been entrusted with restoring the historic Kennebec Arsenal complex along the capital's riverfront is proposing to undertake a similar project in Waterville. And like the Augusta project, he is asking the state for a tax break. We think he should get it.

Thomas Niemann of Niemann Capital LLC of Durham, N.C., recently purchased the state-owned collection of 19th-century granite buildings on the east bank of the Kennebec River in Augusta. He plans to fix them up and turn them into a bustling residential and retail center. To help make the project happen, Maine lawmakers approved a \$2 million historic-preservation tax credit.

Niemann and his partner, Rhode Island developer Paul Boghossian, are seeking a similar financial incentive for another economic development endeavor in Waterville. The men are transforming the former Hathaway shirt factory on Water Street and two other mills. The mixed-use project, valued at \$56 million, already has attracted an anchor tenant, HealthReach Network, a division of MaineGeneral Health.

Rep. Lisa Marrache, D-Waterville, is sponsoring legislation that would award the project a \$6 million tax break. Lawmakers should embrace this opportunity to reinvigorate these important community landmarks and preserve the state's history.

commercial or industrial buildings for residential use, and a 30% credit for owner occupied residential, including apartments up to 4 units. Qualifying buildings must be in an area targeted as distressed.

New York: New program effective as of January 1, 2007 allows owners of projects receiving federal rehabilitation tax credits to take a state tax credit equal to 30% of the federal credit value.

Ohio: New program to take effect on July 1, 2007. This program will include a 25% state historic tax credit with no aggregate annual financial cap.

Kentucky: New program established in 2005 provides a 30% rehabilitation tax credit for owner-occupied residential properties; 20% rehabilitation credit for all other properties.

Mississippi: New program now in effect provides a 25% credit for both commercial property and owner occupied residences with no cap.

States Currently Considering a New State Historic Tax Credit Program

New Jersey

Illinois

Minnesota

Arkansas

Oregon

Hawaii

States Reducing Historic Tax Credit Programs between 2005 and 2007

None

Total Number of States with a State Historic Tax Credit Program as of 2007

28, including 5 of the 6 New England States

Synopsis of RI and Maryland Historic Tax Credit Studies

Rhode Island

- Direct construction employment per \$1.0 million in state tax credits equals 36.5 jobs and \$1,265,250 in total wages
- Indirect construction employment per \$1.0 million in state tax credits equals 23 jobs and \$702,052 in total wages
- Permanent employment per \$1.0 million in state tax credits equals 21 jobs and \$1,044,771 in total wages
- Federal tax credits per \$1.0 million in state tax credits equals \$0.66 million
- Total economic output per \$1.0 million in state tax credits equals \$5.47 million
- Final observations from the study team:

“The Rhode Island Historic Preservation Investment Tax Credit Program is effective at returning properties to the tax rolls, generating employment and housing in localities where opportunities had been limited. The State's investment leverages substantial private investment, which otherwise would not have occurred in those localities.”

Maryland

- New employment per \$1.0 million in state tax credits equals 63 jobs and \$20,964,774 in new income
- Federal tax credits per \$1.0 million in state tax credits equals \$0.80 million
- Total economic output per \$1.0 million in state tax credits equals \$6.70 million
- Final observations from the study team:

“As an economic development initiative, the State's historic preservation tax credit program has clearly succeeded in focusing public resources on Baltimore City and other older urban areas in need of revitalization, for projects which otherwise would not have been undertaken. These projects have succeeded in bringing long-derelict, blighted, historic buildings back to new economic uses, resulting in significant net new jobs during the construction period as well as permanent jobs. The program has directly influenced location decisions by project sponsors to choose Maryland over other states, and to choose existing buildings in older communities over greenfield locations.”

Source:

Lipman Frizzell & Mitchell LLC
8815 Centre Park Drive
Suite 200
Columbia, Maryland 21045
410-423-2372

**NATIONAL SUMMARY OF RECENT CHANGES
IN STATE HISTORIC TAX CREDIT PROGRAMS-- AS OF MARCH 7, 2007**

(Prepared by Grow Smart Rhode Island
based on information from the National Trust For Historic Preservation)

As Rhode Island continues debating whether to cut its nationally renowned State Historic Investment Tax credit program, numerous other states are establishing or expanding their own state historic tax credit programs. Based on information from the National Trust for Historic Preservation, aggressive efforts on the state historic tax credit front are particularly widespread among Rhode Island's northeastern neighbors. Within just the last two years, for example, Massachusetts quintupled the allowed size of its state historic tax credit program, Vermont expanded its program, and Connecticut and New York each established new state historic tax credit programs. In addition, New Jersey this year is considering establishing a new state historic tax credit program.

Overall during this time period 9 states established or expanded state historic tax credit programs, and there is no evidence of any state making significant cutbacks in such programs. In fact, as state legislative sessions begin moving into higher gear this year, 6 additional states from New Jersey to Hawaii are considering establishing new state historic tax credit programs.

A national summary follows:

States Expanding Historic Tax Credit Programs between 2005 and 2007

Massachusetts: Raised its annual program cap from \$ 10 to \$ 50 million.

Vermont: Added "Designated Downtown and Village Center Tax Credits" to its State Historic Tax Credit program.

North Carolina: Created a new state tax credit in 2006 of up to 40% for the rehab expenses of both income producing and non income producing industrial properties in depressed urban areas and smaller towns. This initiative is targeted to historic mills.

Oklahoma: Made its existing state historic tax credit program more flexible by allowing transferability of the credits provided by the program.

States Establishing Historic Tax Credit Programs between 2005 and 2007

Connecticut: New program now in effect provides a 25% credit for rehabilitating

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State of Maine Republican Caucus

Thursday, May 3, 2007

Tom Niemann



AGENDA

- Introductions/ Background
- Niemann Capitals' Maine Involvement
- LD 816



Niemann Capital

- Formed in 1994 by Tom Niemann
- Company has been engaged in Merchant Banking, Equity Private Placement, and Urban Development
- Formed Blue Devil Ventures as Managing Partner in 1995
- Specializing in urban development and adaptive reuse of historic properties

Niemann Capital Staff

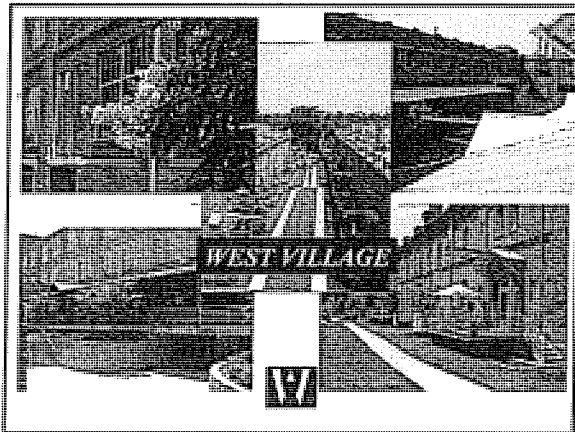
- Cecil A. Brown, Chief Operations Officer
- Darden Jenkins, Leasing Associate, Waterville, ME
- Presley Gardner, Owner's Representative
- Joshua M. Parker, Director of Development
- Robin Stanfield, Controller
- Shannon Bain, Development Analyst
- Kent Waters, Management and Research Assistant

Private Investment Downtown Durham 1998 - 2007

■ Brightleaf Square	\$ 3 million
■ Measurement Inc.	\$16.5 million
■ Alliance Architecture Project	\$ 10 million
■ Self Help Development Fund	\$12.3 million
■ Venerable Warehouse	\$ 12 million
■ American Tobacco I	\$100 million
■ American Tobacco II	\$ 65 million
■ Greenfire Development Projects	\$ 150 million
■ West Village Phase I	\$ 40 million
■ West Village Phase II	\$ 160 million
■ Total Investment	\$588 million

Public Investment Downtown Durham 1998 - 2007

■ Durham Central Park	\$ 850,000
■ Downtown Police Substation	\$1.5 million
■ Center for Senior Life	\$ 5 million
■ American Tobacco Parking Decks	\$ 43 million
■ Durham Transportation Station	\$ 15 million
■ Performing Arts Center	\$ 44 million
■ Historic Durham Athletic Park	\$ 4 million
■ Total Public Investment	\$ 114.35 million





WEST VILLAGE – SPRING 2000

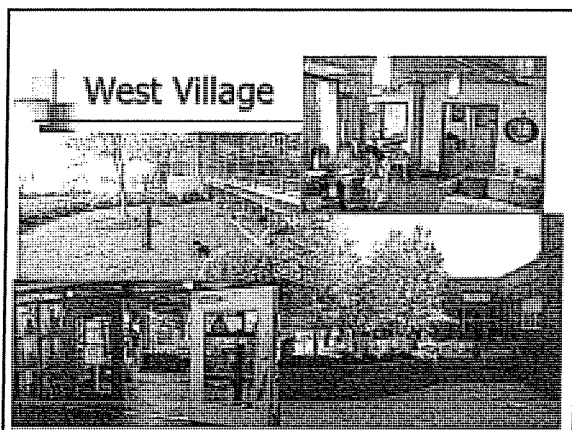
241 LOFT APARTMENTS

36,000 SQUARE FEET OF COMMERCIAL SPACE

DURHAM POLICE SUBSTATION

TENANTS INCLUDE: TOSCA RISTORANTE ITALIANO • DUDA-PAINE • LAPPAS AND HAVENER • DUKE UNIVERSITY
CAPITAL ASSETS AND ARCHITECTS • EDWARDS-PITTMAN
ENVIRONMENTAL • DATACRAFT SOLUTIONS

OVER 375 RESIDENTS OVER 100 EMPLOYEES



West Village Expansion

375 LOFT APARTMENTS

DURHAM STATION (AMTRAK, NCDOT)

69,000 SF OF CLASS A OFFICE SPACE @ DUKE & MAIN STREET

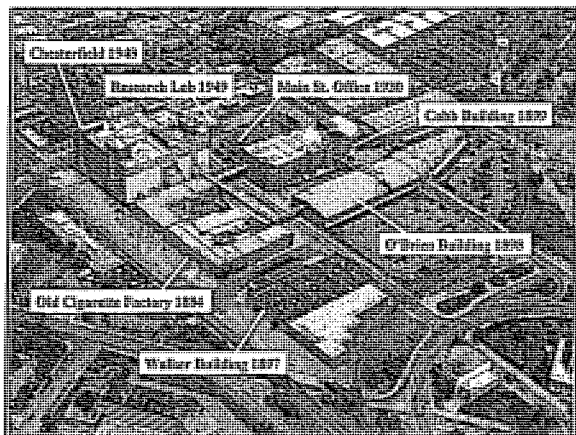
41,000 SF OF OFFICE LOFTS TARGETED AT CREATIVE CLASS COMPANIES

53,000 SF OF RETAIL SPACE ON MAIN STREET

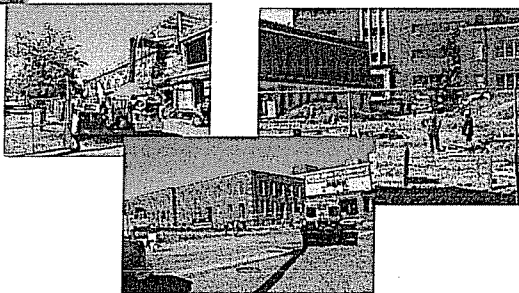
52,000 SF RESEARCH LAB FACILITY @ DUKE & MAIN STREET

~ 600 RESIDENTS ~ 650 EMPLOYEES

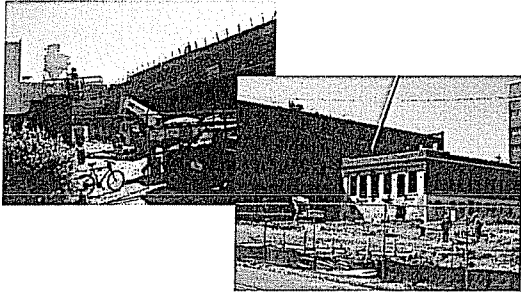
STIMULATE ADDITIONAL INVESTMENT IN SURROUNDING AREA



West Village Expansion Construction



West Village Expansion Construction



West Village Expansion Impact

Estimated Economic & Fiscal Impact West Village Expansion Construction Period			
Economic Impact			
Jobs	Direct Jobs 400	Indirect Jobs 349	Total 749
Payroll	\$14.5 million	\$11.2 million	\$25.7 million
Material Purchases	\$30 million		\$30 million
Regional			
Consumer Expenditures	\$12.4 million		\$12.4 million

*Based on City of Durham's Impact report

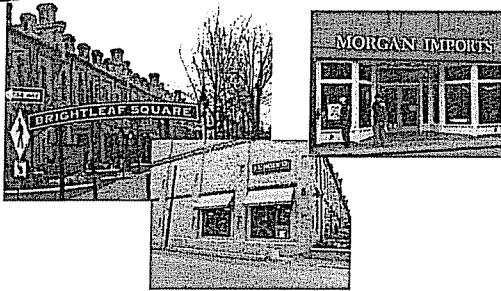
West Village Expansion Impact (Construction Period)

Fiscal Impact	State	City-County	Total
Direct			
Income Tax	\$1.7 million		\$1.7 million
Sales tax	\$1.2 million	\$188,000	\$1.4 million
Building Permit/Impact Fees		\$100,000	\$100,00
Subtotal	\$2.9 million	\$288,000	\$3.2 million
Indirect Sales Taxes (off site)	\$3.3 million	\$423,000	\$3.7 million
Total	\$6.2 million	\$711,000	\$6.9 million

West Village Expansion Sustainable Annual Impact

Direct	City	County	City/County	State	Total
Income tax				\$4.6 million	\$4.6 million
Real Property Tax	\$172,000	\$253,000			\$425,000
Direct Sales tax (on site)			\$225,000	\$362,000	\$587,000
Corporate Franchise tax				\$58,000	\$58,000
Corporate Income tax				\$106,000	\$106,000
Subtotal	\$172,000	\$253,000	\$225,000	\$5.1 million	\$5.7 million
Indirect sales tax (off site)			\$645,000	\$2.4 million	\$3.1 million
Total	\$172,000	\$253,000	\$870,000	\$7.5 million	\$8.8 million

BRIGHTLEAF SQUARE



Downtown Durham Tax Base Growth and Property Tax Revenue Analysis

Year	Private Tax Base	City Tax Revenue	County Tax Revenues	Total Tax Revenues
1993	124,000,000	747,772	1,003,160	1,750,932
2000	231,000,000	1,392,930	1,868,790	3,261,720
2005	269,000,000	1,622,070	2,176,210	3,798,280
2008 (Projected)	500,000,000	3,618,000	4,854,000	8,472,000



Niemann Capital In Maine

- Kennebec Arsenal

Augusta, ME

70,000 SF
- Lockwood Mills

Waterville, ME

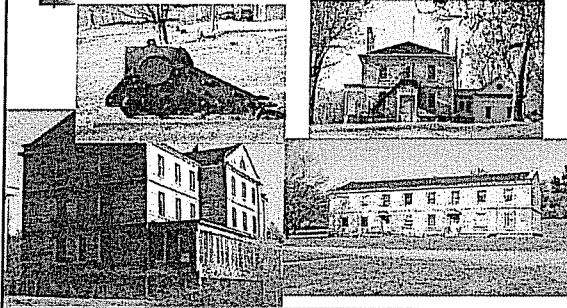
450,000 SF
- Eastern Fine Paper Mill

Brewer, ME

500,000 SF
- Evaluation Other Potential Redevelopments



Kennebec Arsenal





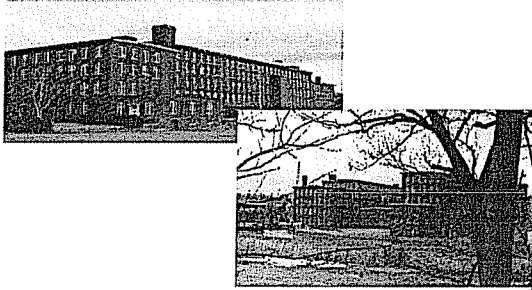
Construction Period Employment & Taxes

Economic Impact	Direct	Indirect	Total
Jobs FTE	30	26	56
Payroll	\$1,161,512	\$899,351	\$2,061,863

	Total Taxes	State Tax After distribution	Tax distribution to Waterville
Regional Materials and Construction Workers	215,087	\$210,785	\$4,302

*Based on City of Durham's Impact report

Hathaway Creative Center



Hathaway Development Plan

	Total Square Feet	Number of Apartments Spaces
Residential	61,174	66
Office	56,291	
Retail	91,071	
Total	208,536	

*Based on City of Durham's impact report

Payroll & Construction Period Sales Tax

Employment	Number of Jobs	Rate of Pay	Total
FTE Jobs (2080hr)	104	\$18.63	4,000,041
Part Time Jobs	90	\$16.63	\$3,113,816
Total			\$7,113,857

	Total Taxes	State Tax After distribution	Tax distribution to Waterville
Regional Materials and Construction Workers	499,234	\$489,249	\$9,985

*Based on City of Durham's impact report

Proposed Hathaway Interior



Proposed Fitness Center



Build Out Impact

Economic Impact	Direct Jobs	Indirect Jobs	Total
Jobs FTE	583	647	1,230
Annual Payroll	\$23 Million	\$22 Million	\$45 Million
Consumer Expenditure			\$21.7 Million
Annual State Tax Revenue			\$1.1 Million

*Consumption Expenditures was 85.8% of disposable income as of Aug. 2014, Bureau of Economic Analysis

*Based on City of Durham's Impact report

LD 816

- 20% State Historic Tax Credit
- Equal to the 20% Federal Credit
- Estimated To Be \$1.5 MM a Year for 4 Years
- Fiscal Impact \$0.00 2008
 \$1.5 million 2009

Maine Revenue Services

Personal Service cost analysis of Houlton staff reductions

	FY2008	FY2009
Delete Initiative - 81132 - - p 30, line 27-- 14 positions eliminated in Houlton	812,848	842,702
Delete Initiative - 81133 - - p 31, line 7-- 8 new positions in Augusta	(539,925)	(529,500)

Revenue Services - Bureau of 0002

Initiative: Eliminate 3 Tax Examiner positions, 2 Office Assistant II positions and one Office Associate II position at the Houlton branch of Maine Revenue Services.

GENERAL FUND	2007-08	2008-09
POSITION - LEGISLATIVE COUNT	(6.00)	(6.00)
Personal Services	(293,894)	(309,791)
GENERAL FUND TOTAL	(293,894)	(309,791)

Net Over (Short)	(20,971)	3,411
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Budget Worksheet for the Committee on Taxation

GOVERNOR'S PROPOSED BUDGET

COMMITTEE VOTE

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

Bureau of Revenue Services Fund 0885

81215 Initiative: BASELINE BUDGET

ACCEPT

MODIFY

Accept 10-0

BUREAU OF REVENUE SERVICES FUND

All Other

2007-08

\$150,000

2008-09

\$150,000

BUREAU OF REVENUE SERVICES FUND TOTAL

\$150,000

\$150,000

Comments:

BUREAU OF REVENUE SERVICES FUND 0885

PROGRAM SUMMARY

BUREAU OF REVENUE SERVICES FUND

All Other

2007-08

\$150,000

2008-09

\$150,000

BUREAU OF REVENUE SERVICES FUND TOTAL

\$150,000

\$150,000

Comments:

Budget Worksheet for the Committee on Taxation

GOVERNOR'S PROPOSED BUDGET

COMMITTEE VOTE

County Tax Reimbursement 0263

81181 Initiative: BASELINE BUDGET

OTHER SPECIAL REVENUE FUNDS

All Other

2007-08

\$990,000

2008-09

\$990,000

OTHER SPECIAL REVENUE FUNDS TOTAL

\$990,000

\$990,000

ACCEPT

MODIFY

Accept 10-0

Comments:

County Tax Reimbursement 0263

81182 Initiative: Provides funding for an anticipated increase in excise tax reimbursements.

OTHER SPECIAL REVENUE FUNDS

All Other

2007-08

\$49,500

2008-09

\$101,475

OTHER SPECIAL REVENUE FUNDS TOTAL

\$49,500

\$101,475

ACCEPT

MODIFY

Accept 10-0

Comments:

COUNTY TAX REIMBURSEMENT 0263

PROGRAM SUMMARY

OTHER SPECIAL REVENUE FUNDS

All Other

2007-08

\$1,039,500

2008-09

\$1,091,475

OTHER SPECIAL REVENUE FUNDS TOTAL

\$1,039,500

\$1,091,475

Comments:

Budget Worksheet for the Committee on Taxation

GOVERNOR'S PROPOSED BUDGET

COMMITTEE VOTE

Elderly Tax Deferral Program 0650

81194 Initiative: BASELINE BUDGET

OTHER SPECIAL REVENUE FUNDS

All Other

2007-08

\$41,923

2008-09

\$41,923

OTHER SPECIAL REVENUE FUNDS TOTAL

\$41,923

\$41,923

ACCEPT

MODIFY

Accept 10-0

Comments:

Elderly Tax Deferral Program 0650

81195 Initiative: Reduces funding to the anticipated level of expenditures for the Elderly Tax Deferral program.

OTHER SPECIAL REVENUE FUNDS

All Other

2007-08

(\$11,923)

2008-09

(\$12,923)

OTHER SPECIAL REVENUE FUNDS TOTAL

(\$11,923)

(\$12,923)

ACCEPT

MODIFY

Accept 10-0

Comments:

ELDERLY TAX DEFERRAL PROGRAM 0650

PROGRAM SUMMARY

OTHER SPECIAL REVENUE FUNDS

All Other

2007-08

\$30,000

2008-09

\$29,000

OTHER SPECIAL REVENUE FUNDS TOTAL

\$30,000

\$29,000

Comments:

Budget Worksheet for the Committee on Taxation

GOVERNOR'S PROPOSED BUDGET

COMMITTEE VOTE

Homestead Property Tax Exemption - Mandate Reimbursement 0887

81218 Initiative: BASELINE BUDGET

	2007-08	2008-09
GENERAL FUND		
All Other	\$25,600	\$25,600
GENERAL FUND TOTAL	\$25,600	\$25,600

ACCEPT

MODIFY

Accept 10-0

Comments: Tax reform decisions could affect this line. Proposals for changing the homestead exemption have been made.

Homestead Property Tax Exemption - Mandate Reimbursement 0887

81219 Initiative: Provides funding for mandated homestead property tax exemptions.

	2007-08	2008-09
GENERAL FUND		
All Other	\$5,400	\$5,400
GENERAL FUND TOTAL	\$5,400	\$5,400

ACCEPT

MODIFY

Accept 10-0

Comments:

HOMESTEAD PROPERTY TAX EXEMPTION - MANDATE REIMBURSEMENT 0887 PROGRAM SUMMARY

	2007-08	2008-09
GENERAL FUND		
All Other	\$31,000	\$31,000
GENERAL FUND TOTAL	\$31,000	\$31,000

Comments:

Budget Worksheet for the Committee on Taxation

GOVERNOR'S PROPOSED BUDGET

COMMITTEE VOTE

Homestead Property Tax Exemption Reimbursement 0886

81216 Initiative: BASELINE BUDGET

GENERAL FUND	2007-08	2008-09
All Other	\$36,267,826	\$36,267,826
GENERAL FUND TOTAL	<u>\$36,267,826</u>	<u>\$36,267,826</u>

ACCEPT
Accept 10-0

MODIFY

Comments: Tax reform decisions could affect this line. Proposals for changing the homestead exemption have been made.

Homestead Property Tax Exemption Reimbursement 0886

81217 Initiative: Reduces funding to an anticipated level for reimbursements for homestead property tax exemptions.

GENERAL FUND	2007-08	2008-09
All Other	(\$7,661,235)	(\$7,191,428)
GENERAL FUND TOTAL	<u>(\$7,661,235)</u>	<u>(\$7,191,428)</u>

ACCEPT
Accept 10-0

MODIFY

Comments:

HOMESTEAD PROPERTY TAX EXEMPTION REIMBURSEMENT 0886 PROGRAM SUMMARY

GENERAL FUND	2007-08	2008-09
All Other	\$28,606,591	\$29,076,398
GENERAL FUND TOTAL	<u>\$28,606,591</u>	<u>\$29,076,398</u>

Comments:

Budget Worksheet for the Committee on Taxation

GOVERNOR'S PROPOSED BUDGET

COMMITTEE VOTE

Maine Asthma and Lung Disease Research Fund (DAFS) Z026

81236 Initiative: BASELINE BUDGET

ACCEPT

MODIFY

Delete

OTHER SPECIAL REVENUE FUNDS

2007-08

2008-09

All Other

\$14,648

\$14,648

OTHER SPECIAL REVENUE FUNDS TOTAL

\$14,648

\$14,648

Comments: Commissioner Wyke's testimony indicates that this line is not needed and that the change package will recommend removing it. We agree.

MAINE ASTHMA AND LUNG DISEASE RESEARCH FUND (DAFS) Z026 PROGRAM SUMMARY

OTHER SPECIAL REVENUE FUNDS

2007-08

2008-09

All Other

\$14,648

\$14,648

OTHER SPECIAL REVENUE FUNDS TOTAL

\$14,648

\$14,648

Comments:

Budget Worksheet for the Committee on Taxation

GOVERNOR'S PROPOSED BUDGET

COMMITTEE VOTE

Revenue Services - Bureau of 0002

81123 Initiative: BASELINE BUDGET

GENERAL FUND	2007-08	2008-09
POSITIONS - LEGISLATIVE COUNT	320.500	320.500
POSITIONS - FTE COUNT	0.769	0.769
Personal Services	\$20,912,215	\$21,586,959
All Other	\$12,460,572	\$12,460,572
GENERAL FUND TOTAL	\$33,372,787	\$34,047,531

FEDERAL EXPENDITURES FUND	2007-08	2008-09
All Other	\$5,000	\$5,000
FEDERAL EXPENDITURES FUND TOTAL	\$5,000	\$5,000

OTHER SPECIAL REVENUE FUNDS	2007-08	2008-09
All Other	\$3,622,453	\$3,622,453
OTHER SPECIAL REVENUE FUNDS TOTAL	\$3,622,453	\$3,622,453

Revenue Services - Bureau of 0002

81129 Initiative: Provides funding to meet contractual obligations for temporary personnel contracts used during tax season to handle and process tax returns. Failure to fund this request will hinder the bureau's ability to process tax returns and deposit revenues in a timely manner.

GENERAL FUND	2007-08	2008-09
All Other	\$336,959	\$349,149
GENERAL FUND TOTAL	\$336,959	\$349,149

Revenue Services - Bureau of 0002

81130 Initiative: Provides funding for the updating of econometric database information used for revenue projections provided to the Revenue Forecasting Committee.

GENERAL FUND	2007-08	2008-09
--------------	---------	---------

ACCEPT

MODIFY

Accept 10-0

Comments:

Comments:

Comments:

ACCEPT

MODIFY

Accept 10-0

Comments:

ACCEPT

MODIFY

Accept 10-0

Comments:

Budget Worksheet for the Committee on Taxation

GOVERNOR'S PROPOSED BUDGET

All Other	\$0	\$300,000
GENERAL FUND TOTAL	\$0	\$300,000

COMMITTEE VOTE

--

Revenue Services - Bureau of 0002

Initiative: Provides funding for the debt service payments for the Maine Revenue Integrated Tax System
81125 (MERITS) project authorized by Public Law 2005, chapter 519, Part O, section 1 and are expected to be \$2,281,261 annually.

GENERAL FUND	2007-08	2008-09
All Other	\$2,281,261	\$2,281,261
GENERAL FUND TOTAL	\$2,281,261	\$2,281,261

ACCEPT

MODIFY

Accept 10-0

Comments:

Revenue Services - Bureau of 0002

Initiative: Provides funding for an additional law enforcement contractor position assigned to uncollectible cases. Currently one contractor is responsible in this area but the workload is overwhelming
81126 for this one person. It is anticipated with 2 people assigned to these cases that net additional General Fund undedicated revenue of \$237,000 will be generated each year.

GENERAL FUND	2007-08	2008-09
All Other	\$57,638	\$59,368
GENERAL FUND TOTAL	\$57,638	\$59,368

ACCEPT

MODIFY

Accept 10-0

Comments:

Revenue Services - Bureau of 0002

Initiative: Provides funding for increased legal services provided by the Office of the Attorney General to Maine Revenue Services for out-of-state judgment work, injunctions and lien enforcement. It is estimated
81127 that this initiative will generate net additional General Fund undedicated revenue of \$479,688 annually.

GENERAL FUND	2007-08	2008-09
All Other	\$80,162	\$84,792
GENERAL FUND TOTAL	\$80,162	\$84,792

ACCEPT

MODIFY

Accept 10-0

Comments:

Budget Worksheet for the Committee on Taxation

GOVERNOR'S PROPOSED BUDGET

COMMITTEE VOTE

Revenue Services - Bureau of 0002

81128 Initiative: Provides funding for current contractual obligations relating to out-of-state income tax debt collections.

ACCEPT

MODIFY

Accept 10-0

OTHER SPECIAL REVENUE FUNDS

All Other

2007-08

2008-09

\$860,947

\$866,047

OTHER SPECIAL REVENUE FUNDS TOTAL

\$860,947

\$866,047

Comments:

Revenue Services - Bureau of 0002

81124 Initiative: Transfers 2 Senior Revenue Agent positions and allocates Personal Services funding for an additional 5.3 full-time equivalent positions and All Other funds related to these positions from the General Fund to the Highway Fund in order to properly recognize and account for the total costs of fuel tax administration within the Maine Revenue Services program in the Highway Fund. This initiative will reduce General Fund undedicated revenue by \$690,000 in fiscal year 2007-08 and \$690,000 in fiscal year 2008-09.

ACCEPT

MODIFY

Accept 10-0

GENERAL FUND

POSITIONS - LEGISLATIVE COUNT

2007-08

2008-09

(2,000)

(2,000)

Personal Services

(\$515,421)

(\$531,173)

All Other

(\$140,217)

(\$147,483)

GENERAL FUND TOTAL

(\$655,638)

(\$678,656)

Comments:

Revenue Services - Bureau of 0002

81135 Initiative: Adjusts funding for supporting existing information technology agency applications within the agency.

ACCEPT

MODIFY

Accept 10-0

GENERAL FUND

All Other

2007-08

2008-09

\$210,869

\$501,032

GENERAL FUND TOTAL

\$210,869

\$501,032

Comments:

Revenue Services - Bureau of 0002

ACCEPT

MODIFY

Budget Worksheet for the Committee on Taxation

GOVERNOR'S PROPOSED BUDGET

81131 Initiative: Eliminates one District Tax Audit Manager position and one Office Associate II position and related All Other savings from the closure of the Bangor branch of Maine Revenue Services.

GENERAL FUND	2007-08	2008-09
POSITIONS - LEGISLATIVE COUNT	(2.000)	(2.000)
Personal Services	(\$154,001)	(\$157,313)
All Other	(\$20,660)	(\$20,660)
GENERAL FUND TOTAL	(\$174,661)	(\$177,973)

Revenue Services - Bureau of 0002

81132 Initiative: Eliminates 2 Senior Tax Examiner positions, 9 Tax Examiner positions, 2 Office Assistant II positions and one Office Associate II position and related All Other savings from the closure of the Houlton branch of Maine Revenue Services.

GENERAL FUND	2007-08	2008-09
POSITIONS - LEGISLATIVE COUNT	(14.000)	(14.000)
Personal Services	(\$781,308)	(\$811,162)
All Other	(\$31,540)	(\$31,540)
GENERAL FUND TOTAL	(\$812,848)	(\$842,702)

Revenue Services - Bureau of 0002

81133 Initiative: Establishes one Tax Section Manager position, 3 Senior Tax Examiner positions and 4 Tax Examiner positions and related All Other funds for the Augusta branch office of Maine Revenue Services to carry out the work of those positions that were eliminated from the closure of the Bangor and Houlton branches.

GENERAL FUND	2007-08	2008-09
POSITIONS - LEGISLATIVE COUNT	8.000	8.000
Personal Services	\$489,025	\$516,200
All Other	\$50,900	\$13,300
GENERAL FUND TOTAL	\$539,925	\$529,500

COMMITTEE VOTE

Accept 10-0

ACCEPT

MODIFY

Modify 10-0

Comments: Please see cover memo for comments

ACCEPT

MODIFY

Delete 10-0

Comments: Please see cover memo for comments

Budget Worksheet for the Committee on Taxation

GOVERNOR'S PROPOSED BUDGET

COMMITTEE VOTE

Revenue Services - Bureau of 0002

81134 Initiative: Reduces funding from savings identified in the All Other line category for Maine Revenue Services.

ACCEPT

MODIFY

Accept 10-0

GENERAL FUND

All Other

2007-08

(\$356,109)

2008-09

(\$356,109)

GENERAL FUND TOTAL

(\$356,109)

(\$356,109)

Comments:

REVENUE SERVICES - BUREAU OF 0002 PROGRAM SUMMARY

GENERAL FUND

POSITIONS - LEGISLATIVE COUNT

2007-08

310.500

2008-09

310.500

POSITIONS - FTE COUNT

0.769

0.769

Personal Services

\$19,950,510

\$20,603,511

All Other

\$14,929,835

\$15,493,682

GENERAL FUND TOTAL

\$34,880,345

\$36,097,193

Comments:

FEDERAL EXPENDITURES FUND

All Other

2007-08

\$5,000

2008-09

\$5,000

FEDERAL EXPENDITURES FUND TOTAL

\$5,000

\$5,000

Comments:

OTHER SPECIAL REVENUE FUNDS

All Other

2007-08

\$4,483,400

2008-09

\$4,488,500

OTHER SPECIAL REVENUE FUNDS TOTAL

\$4,483,400

\$4,488,500

Comments:

Budget Worksheet for the Committee on Taxation

GOVERNOR'S PROPOSED BUDGET

COMMITTEE VOTE

Snow Grooming Property Tax Exemption Reimbursement Z024

81235 Initiative: BASELINE BUDGET

ACCEPT

MODIFY

Accept 10-0

GENERAL FUND

2007-08

2008-09

All Other

\$18,565

\$18,565

GENERAL FUND TOTAL

\$18,565

\$18,565

Comments:

SNOW GROOMING PROPERTY TAX EXEMPTION REIMBURSEMENT Z024 PROGRAM SUMMARY

GENERAL FUND

2007-08

2008-09

All Other

\$18,565

\$18,565

GENERAL FUND TOTAL

\$18,565

\$18,565

Comments:

Budget Worksheet for the Committee on Taxation

GOVERNOR'S PROPOSED BUDGET

COMMITTEE VOTE

Tree Growth Tax Reimbursement 0261

81179 Initiative: BASELINE BUDGET

GENERAL FUND	2007-08	2008-09
All Other	\$5,400,000	\$5,400,000
GENERAL FUND TOTAL	\$5,400,000	\$5,400,000

ACCEPT
Accept 10-0

MODIFY

Comments:

Tree Growth Tax Reimbursement 0261

81180 Initiative: Provides funding for tree growth tax reimbursements for cities and towns.

GENERAL FUND	2007-08	2008-09
All Other	\$200,000	\$300,000
GENERAL FUND TOTAL	\$200,000	\$300,000

ACCEPT
Accept 10-0

MODIFY

Comments:

TREE GROWTH TAX REIMBURSEMENT 0261 PROGRAM SUMMARY

GENERAL FUND	2007-08	2008-09
All Other	\$5,600,000	\$5,700,000
GENERAL FUND TOTAL	\$5,600,000	\$5,700,000

Comments:

Budget Worksheet for the Committee on Taxation

GOVERNOR'S PROPOSED BUDGET

COMMITTEE VOTE

Veterans Tax Reimbursement 0407

81183 Initiative: BASELINE BUDGET

GENERAL FUND	2007-08	2008-09
All Other	\$895,000	\$895,000
GENERAL FUND TOTAL	\$895,000	\$895,000

ACCEPT Accept 10-0	MODIFY
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Comments: Tax reform decisions could affect this line. Proposals for increasing veterans' exemptions have been made.

Veterans Tax Reimbursement 0407

81184 Initiative: Reduces funding to an anticipated level for veterans tax reimbursements.

GENERAL FUND	2007-08	2008-09
All Other	(\$95,000)	(\$70,000)
GENERAL FUND TOTAL	(\$95,000)	(\$70,000)

ACCEPT Accept 10-0	MODIFY
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Comments:

VETERANS TAX REIMBURSEMENT 0407 PROGRAM SUMMARY

GENERAL FUND	2007-08	2008-09
All Other	\$800,000	\$825,000
GENERAL FUND TOTAL	\$800,000	\$825,000

Comments:

Budget Worksheet for the Committee on Taxation

GOVERNOR'S PROPOSED BUDGET

COMMITTEE VOTE

Waste Facility Tax Reimbursement 0907

81222 Initiative: BASELINE BUDGET

GENERAL FUND	2007-08	2008-09
All Other	\$5,950	\$5,950
GENERAL FUND TOTAL	\$5,950	\$5,950

ACCEPT
Accept 10-0

MODIFY

Comments:

Waste Facility Tax Reimbursement 0907

81223 Initiative: Provides funding for tax reimbursements to cities and towns for waste facilities.

GENERAL FUND	2007-08	2008-09
All Other	\$3,050	\$4,050
GENERAL FUND TOTAL	\$3,050	\$4,050

ACCEPT
Accept 10-0

MODIFY

Comments:

WASTE FACILITY TAX REIMBURSEMENT 0907 PROGRAM SUMMARY

GENERAL FUND	2007-08	2008-09
All Other	\$9,000	\$10,000
GENERAL FUND TOTAL	\$9,000	\$10,000

Comments:

Budget Worksheet for the Committee on Taxation

GOVERNOR'S PROPOSED BUDGET

COMMITTEE VOTE

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF DEPARTMENT TOTALS

2007-08

2008-09

GENERAL FUND

\$69,945,501

\$71,758,156

FEDERAL EXPENDITURES FUND

\$5,000

\$5,000

OTHER SPECIAL REVENUE FUNDS

\$5,567,548

\$5,623,623

BUREAU OF REVENUE SERVICES FUND

\$150,000

\$150,000

DEPARTMENT TOTAL - ALL FUNDS

\$75,668,049

\$77,536,779

Budget Worksheet for the Committee on Taxation

GOVERNOR'S PROPOSED BUDGET

COMMITTEE VOTE

PROPERTY TAX REVIEW, STATE BOARD OF

Property Tax Review - State Board of 0357

81396 Initiative: BASELINE BUDGET

GENERAL FUND	2007-08	2008-09
POSITIONS - LEGISLATIVE COUNT	0.500	0.500
Personal Services	\$28,989	\$30,118
All Other	\$86,429	\$86,429
GENERAL FUND TOTAL	\$115,418	\$116,547

ACCEPT Accept 10-0	MODIFY
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Comments:

Property Tax Review - State Board of 0357

81397 Initiative: Eliminates one part-time Office Associate II position.

GENERAL FUND	2007-08	2008-09
POSITIONS - LEGISLATIVE COUNT	(0.500)	(0.500)
Personal Services	(\$18,989)	(\$20,118)
GENERAL FUND TOTAL	(\$18,989)	(\$20,118)

ACCEPT Accept 10-0	MODIFY
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Comments:

PROPERTY TAX REVIEW - STATE BOARD OF 0357 PROGRAM SUMMARY

GENERAL FUND	2007-08	2008-09
POSITIONS - LEGISLATIVE COUNT	0.000	0.000
Personal Services	\$10,000	\$10,000
All Other	\$86,429	\$86,429
GENERAL FUND TOTAL	\$96,429	\$96,429

Comments:

PROPERTY TAX REVIEW, STATE BOARD OF DEPARTMENT TOTALS

	2007-08	2008-09
GENERAL FUND	\$96,429	\$96,429
DEPARTMENT TOTAL - ALL FUNDS	\$96,429	\$96,429

JOINT STANDING COMMITTEE ON TAXATION

Taxation-related provisions of LD 499, the Unified Biennial Budget Bill

LANGUAGE PROVISIONS

Item	LD Sec.	Page	Program/Provision	Fund	Part 1 Budget Proposals ¹		Taxation Committee Recommendations	
					FY 08	FY 09	FY 08	FY 09
	MM-118	13-4	Education-property tax reduction Requires SAUs to provide to member municipalities "assessment reductions" that will result in property tax reduction through: 1. The increase in State share of GPS 2. Savings from regionalization and 3. Other efficiencies chosen by SAU CoE and CoDAFS required to establish a reporting system that will result in property tax reduction equal to at least 90% of GPA increase and to ensure the full amount of property tax reduction available.				The Taxation Committee, after review of section MM-118, recognizes it as a complicated issue that is directly related to issues of tax reform and tax relief. This section is in the nature of a concept draft. It needs more study and details which the Taxation Committee is willing to work on. Therefore the Committee respectfully requests that we be provided more time on this issue. At this point the Committee passes no judgment – one way or another – on the merits of MM-118, except to say that we applaud movement in the direction of more transparency in the education funding process and believe that the final product should be one with "teeth."	
	S1-S2	13-38	State-Municipal Revenue Sharing Delays increase from 5.1% to 5.2% of sales and income tax revenues from 7/1/07 to 7/1/09	GF LGF	\$2,646,366 (\$2,646,366)	\$2,737,527 (\$2,737,527)	Accept 10-0	

¹ Revenue items not in parentheses indicate a revenue gain. Items in parentheses indicate a revenue loss.

Item	LD Sec.	Page	Program/Provision	Fund	Part 1 Budget Proposals ¹		Taxation Committee Recommendations	
					FY 08	FY 09	FY 08	FY 09
	T1-T5	13-41	Cigarette and tobacco products tax 1. Increases the cigarette tax from 100 to 150 mills per cigarette (from \$2.00 to \$3.00 per pack) effective 7/1/07 2. Increases the tax on smokeless tobacco from 78% to 117% of the wholesale price and the tax on cigars and other smoking tobacco from 20% to 30% of the wholesale sales price effective 7/1/07	GF	\$68,296,528	\$68,056,331	The Taxation Committee is disappointed to see the cigarette tax in the budget because it potentially disrupts our ability to under take a comprehensive tax reform and tax relief package as the people of Maine have demanded. The Taxation Committee cannot support the cigarette tax as proposed, isolated from a more comprehensive tax reform and tax relief package and urges the Appropriations Committee to look elsewhere to fill the gap in the budget. To the extent the Appropriations Committee feels it cannot fill the gap with spending reductions, the Taxation Committee respectfully requests that the Appropriations Committee allow the Taxation Committee to consider ways to fill this gap as part of its broader efforts with Tax Reform. As the Taxation Committee is aiming to produce a tax reform package within the next three weeks, we believe that our request can be met (if need be) without unduly delaying the Appropriations Committee's budget process.	
	U1-U9	13-43	Income tax/insurance premium tax credits -- educational attainment and recruitment loan repayment Further delays until 2009 implementation of income tax and insurance premium tax credits for contributions to qualified scholarship organizations and for employers who repay education loans on behalf of employees (Originally enacted in 2002 with implementation scheduled to begin in 2003 or 2004 and delayed since that time)	GF	\$1,515,835	\$3,087,625	These provisions have already been enacted in the Emergency Supplemental Budget (PL 2007, c. 1) and should be deleted from this bill.	

Item	LD Sec.	Page	Program/Provision	Fund	Part 1 Budget Proposals ¹		Taxation Committee Recommendations	
					FY 08	FY 09	FY 08	FY 09
	V1-V12	13-46	Corporate income tax apportionment Changes the formula for apportioning the income of multistate corporations to Maine from a 3-factor formula (property, payroll and sales double weighted) to a formula based solely on the portion of sales made in Maine.	GF	\$6,195,641	\$5,403,404	Accept 10-0	
	II-1	13-49	Tax expenditure authorization Authorizes continued funding for tax expenditures reported in the Governor's budget document				Accept 10-0	

GF General Fund
 HF Highway Fund
 OSR Other Special Revenue

ISF Internal Service Fund
 FHM Fund for a Healthy Maine
 FEF Federal Expenditure Fund

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BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
0	ABBOTT LABORATORIES INC	1/1/2004	\$9,985	12/13/2004
0	ABERCROMBIE & FITCH STORES INC	1/1/2004	\$2,382	4/25/2005
0	ACADIA INSURANCE CO	1/1/2004	\$23,209	4/19/2005
0	ADVANCE STORES COMPANY INC	1/1/2004	\$12,652	1/24/2005
0	ADVANCED DATA SYSTEMS	1/1/2004	\$254	1/18/2005
0	ADVANCETEL DIRECT LLC	1/1/2004	\$23,295	1/31/2005
0	ADVANTA LEASING CORP	1/1/2004	\$2,253	4/25/2005
0	ADVANTAGE PAYROLL SERVICES INC	1/1/2004	\$131,313	1/10/2005
0	AFFILIATED HEALTHCARE MANAGEMENT	1/1/2004	\$8,078	9/20/2004
0	AFFILIATED LABORATORY	1/1/2004	\$34,870	9/20/2004
0	AFFILIATED MATERIAL SERVICES	1/1/2004	\$5,028	9/20/2004
0	AGILENT FINANCIAL SERVICES LLC	1/1/2004	\$4,781	4/25/2005
0	ALLEN AGENCY	1/1/2004	\$1,871	4/19/2005
0	ALLEN EDMONDS SHOE CORP	1/1/2004	\$5,883	9/27/2004
0	ANDROSCOGGIN SAVINGS BANK	1/1/2004	\$46,576	11/1/2004
0	ANTHEM HEALTH SYSTEMS, INC.	1/1/2004	\$42,469	4/19/2005
0	ATEL BUSINESS CREDIT INC	1/1/2004	\$111	2/7/2005
0	ATLANTIC REGIONAL FCU	1/1/2004	\$7,247	10/4/2004
0	ATLANTIC SALMON OF MAINE LLC	1/1/2004	\$75,499	4/25/2005
0	AUBURN MFG INC	1/1/2004	\$15,295	9/13/2004
0	B DALTON BOOKSELLER INC	1/1/2004	\$2,055	1/31/2005
0	BAL GLOBAL FINANCE LLC	1/1/2004	\$12,676	9/27/2004
0	BANC OF AMERICA VENDOR FINANCE	1/1/2004	\$558	1/10/2005
0	BANGOR CHRISTIAN SCHOOLS	1/1/2004	\$2,061	11/15/2004
0	BANGOR PUBLISHING CO	1/1/2004	\$28,592	12/13/2004
0	BANGOR SAVINGS BANK & SUBS	1/1/2004	\$198,042	9/20/2004
0	BANGOR SECURITIES INC	1/1/2004	\$1,560	9/27/2004
0	BANK OF AMERICA COMMERCIAL FINANCE	1/1/2004	\$2,818	1/10/2005
0	BARBER FOODS	1/1/2004	\$876,285	1/31/2005
0	BATH IRON WORKS CORP.	1/1/2004	\$5,216,422	10/12/2004
0	BATH SAVINGS INSTITUTION & SUBS	1/1/2004	\$53,479	11/15/2004
0	BAYSHORE CONCRETE PRODUCTS/ME INC	1/1/2004	\$15,557	1/18/2005
0	BELL ENTERPRISES INC	1/1/2004	\$10,552	5/16/2005
0	BELL FARMS INC	1/1/2004	\$5,312	1/24/2005
0	BERGERON ROGER ODPA	1/1/2004	\$2,914	4/25/2005
0	BERNSTEIN SHUR SAWYER & NELSON	1/1/2004	\$10,453	4/25/2005
0	BERRY DUNN MCNEIL & PARKER	1/1/2003	\$8,893	7/26/2004
0	BERRY DUNN MCNEIL & PARKER	1/1/2004	\$15,778	1/31/2005
0	BEST BUY STORES LP	1/1/2004	\$26,239	4/25/2005
0	BIDDEFORD INTERNET CORP	1/1/2004	\$46,624	10/18/2004
0	BIDDEFORD SAVINGS BANK	1/1/2004	\$6,707	4/25/2005
0	BIO MEDICAL APPLICATION OF MAINE	1/1/2004	\$19,311	1/10/2005
0	BJ S ME OPERATING CORP	1/1/2004	\$31,082	11/15/2004
0	BLETHEN MAINE NEWSPAPERS INC	1/1/2004	\$122,508	11/8/2004
0	BLUE ROCK INDUSTRIES	1/1/2004	\$51,182	9/20/2004
0	BOIS DAAQUAM INC	1/1/2004	\$2,861	10/25/2004
0	BRADFORD DAVID J	1/1/2003	\$1,201	7/26/2004
0	BRAKE SERVICE & PARTS INC	1/1/2004	\$1,633	1/24/2005
0	BRINKS INC	1/1/2004	\$8,734	4/25/2005
0	BROWN GROUP RETAIL INC	1/1/2004	\$2,229	4/25/2005
0	BROWN STEPHEN W	1/1/2004	\$3,519	4/25/2005
0	BRUCE A MANZER INC	1/1/2004	\$33,272	4/19/2005
0	BUCK CONSTRUCTION CO INC	1/1/2004	\$4,279	10/12/2004
0	BUCKEYE FOODS INC	1/1/2004	\$1,265	11/8/2004

BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
0	BURRELLESLUCE LLC	1/1/2004	\$13,407	11/15/2004
0	BUSH EQUITIES INC	1/1/2004	\$13,376	4/25/2005
0	C B KENWORTH INC	1/1/2004	\$2,409	11/30/2004
0	CAPITAL PIZZA HUTS INC	1/1/2004	\$34,421	12/13/2004
0	CARDIOVASCULAR CONSULTANTS OF ME P	1/1/2004	\$22,083	10/12/2004
0	CAROL A HAMILTON	1/1/2004	\$88	4/19/2005
0	CARROLS CORP	1/1/2004	\$16,249	11/30/2004
0	CASCO BAY EYECARE LLC	1/1/2004	\$6,691	4/25/2005
0	CATERPILLAR FINANCIAL SV CORP	1/1/2004	\$3,734	4/19/2005
0	CAVENDISH AGRI SERVICES INC	1/1/2004	\$14,878	4/19/2005
0	CAVENDISH FARMS OPERATIONS INC	1/1/2004	\$11,830	10/12/2004
0	CEF LEASE RESIDUAL HOLDING LLC	1/1/2004	\$993	1/31/2005
0	CENTRAL MAINE MOTOR INC	1/1/2004	\$8,053	4/19/2005
0	CHAFE RESTAURANT CORP	1/1/2004	\$7,397	10/12/2004
0	CHASE EQUIPMENT LEASING INC	1/1/2004	\$2,079	1/10/2005
0	CHEP USA	1/1/2003	\$62,728	11/15/2004
0	CHEP USA	1/1/2004	\$23,631	1/24/2005
0	CHERRYFIELD FOODS INC	1/1/2004	\$26,353	4/19/2005
0	CIANBRO CORPORATION	1/1/2004	\$113,329	4/25/2005
0	CIRCUIT CITY STORES INC	1/1/2004	\$10,817	12/13/2004
0	CIRCUIT CITY STORES INC	1/1/2004	\$4,691	4/19/2005
0	CIT COMMUNICATIONS FINANCE CORP	1/1/2004	\$122,145	4/25/2005
0	CIT FINANCIAL USA INC	1/1/2004	\$11,675	4/25/2005
0	CIT GROUP THE/EQUIPMENT FINANCING	1/1/2004	\$49,942	4/25/2005
0	CIT LENDING SERVICES CORP	1/1/2004	\$280	1/10/2005
0	CIT LENDING SERVICES CORP	1/1/2004	\$3,370	1/31/2005
0	CIT TECHNOLOGY FINANCING SVCS INC	1/1/2004	\$4,416	1/18/2005
0	CIT TECHNOLOGY FINANCING SVCS INC	1/1/2004	\$18,635	4/19/2005
0	CITICAPITAL COMMERCIAL LEASING COR	1/1/2004	\$77,956	4/19/2005
0	CITICAPITAL COMMERCIAL LEASING COR	1/1/2004	\$1,360	5/16/2005
0	CITICAPITAL TECHNOLOGY FINANCE INC	1/1/2004	\$25,130	4/19/2005
0	CITICORP DEL-LEASE INC	1/1/2004	\$19,690	4/19/2005
0	CITICORP LEASING INC	1/1/2004	\$3,207	4/19/2005
0	CITICORP VENDOR FINANCE INC	1/1/2004	\$322,273	4/19/2005
0	CITIZENS LEASING CORP	1/1/2004	\$21,704	11/15/2004
0	CNH CAPITAL AMERICA LLC	1/1/2004	\$8,290	10/18/2004
0	COCA COLA BOTTLING CO NORTHERN NE	1/1/2004	\$122,054	11/8/2004
0	COLONIAL ADJUSTMENT INC	1/1/2004	\$1,088	10/18/2004
0	COLONIAL PACIFIC LEASING CORP	1/1/2003	\$40,950	7/26/2004
0	COLONIAL PACIFIC LEASING CORP	1/1/2004	\$29,487	4/19/2005
0	COLUMBIA FOREST PRODUCTS INC	1/1/2004	\$52,336	12/13/2004
0	COMM TEL INTERNET INC	1/1/2004	\$32,329	4/25/2005
0	COMMUNITY CREDIT UNION	1/1/2004	\$2,106	4/19/2005
0	CON-WAY TRANSPORTATION SERVICES IN	1/1/2004	\$1,183	11/8/2004
0	COUNTY YANKEE	1/1/2004	\$768	4/25/2005
0	CPI IMAGES LLC	1/1/2004	\$920	4/25/2005
0	CROWN ATLANTIC COMPANY LLC	1/1/2004	\$5,045	5/16/2005
0	CROWN CREDIT COMPANY	1/1/2004	\$16,086	11/8/2004
0	CSC OUTSOURCING INC.	1/1/2004	\$202,787	4/19/2005
0	CTME LLC	1/1/2004	\$52,051	4/19/2005
0	CUMBERLAND FARMS INC	1/1/2004	\$11,582	4/19/2005
0	CUMMINGS LAMONT & MCNAMEE	1/1/2004	\$1,468	1/18/2005
0	CVS WEST GATE LLC	1/1/2004	\$980	4/19/2005
0	DAHL CHASE DIAGNOSTIC SERVICES	1/1/2004	\$13,858	9/27/2004

BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
0	DARLING'S INC	1/1/2004	\$2,588	4/25/2005
0	DAWNLAND GARDENS	1/1/2004	\$126	11/30/2004
0	DEAD RIVER CO	1/1/2004	\$195,494	9/20/2004
0	DEERE CREDIT, INC. AND UNITARY AFF	1/1/2004	\$24,773	4/25/2005
0	DIVERSIFIED COMMUNICATIONS HLDG CO	1/1/2004	\$83,129	4/25/2005
0	DODD RANDY A	1/1/2004	\$251	10/18/2004
0	DODGE REAL ESTATE CO INC	1/1/2004	\$156	11/15/2004
0	DOMTAR MAINE CORP	1/1/2004	\$1,038,119	11/30/2004
0	DONMAR INC	1/1/2004	\$340	1/24/2005
0	DORKS UNLIMITED	1/1/2004	\$3,796	10/12/2004
0	DOWNEAST WOODCRAFTERS, INC.	1/1/2004	\$3,320	4/19/2005
0	DUNROVIN ENTERPRISES INC	1/1/2004	\$74	11/1/2004
0	EASTERN FIRE PROTECTION CO	1/1/2004	\$1,645	10/12/2004
0	EASTERN MOUNTAIN SPORTS INC	1/1/2004	\$624	1/18/2005
0	EATON PEABODY	1/1/2004	\$5,704	9/13/2004
0	ED PELLETIER & SONS INC	1/1/2004	\$12,212	1/10/2005
0	EDWARDS SYSTEMS TECHNOLOGY	1/1/2004	\$201,783	10/18/2004
0	ELLSWORTH BUCKSPORT DENTAL ASSOC P	1/1/2004	\$2,659	1/31/2005
0	EMMCO INC	1/1/2004	\$1,854	11/30/2004
0	ENTRUST INC	1/1/2004	\$1,845	4/25/2005
0	ENTRUST INC	1/1/2004	\$356	5/9/2005
0	EVERGREEN CREDIT UNION	1/1/2004	\$4,614	12/13/2004
0	EXXONMOBIL OIL CORPORATION	1/1/2004	\$28,881	4/25/2005
0	F J CARNEY INC	1/1/2004	\$5,105	11/15/2004
0	FACIAL & ORAL SURGERY ASSOCIATES P	1/1/2004	\$5,352	11/1/2004
0	FALMOUTH COUNTRY CLUB	1/1/2004	\$9,059	5/2/2005
0	FAMILY DOLLAR INC	1/1/2004	\$18,181	11/15/2004
0	FARM CREDIT LEASING SERV CORP	1/1/2004	\$42,420	11/1/2004
0	FARM CREDIT OF MAINE	1/1/2004	\$2,224	12/13/2004
0	FED EX GROUND PACKAGE SYS., INC.	1/1/2004	\$12,534	1/24/2005
0	FEDERAL DISTRIBUTORS INC	1/1/2004	\$23,439	9/20/2004
0	FIDELITY LEASING SPC II, INC	1/1/2004	\$14,472	4/19/2005
0	FIRST CITIZENS BANK	1/1/2004	\$16,173	10/18/2004
0	FIRST PORTLAND CORPORATION	1/1/2004	\$48	4/19/2005
0	FLEET BOSTON LLC	1/1/2004	\$73,945	4/19/2005
0	FLEET NATIONAL BANK	1/1/2004	\$8,011	1/18/2005
0	FLEWELLING BRUCE V	1/1/2004	\$1,092	4/25/2005
0	FLEWELLING FARMS INC	1/1/2004	\$5,122	9/20/2004
0	FLINT MARY M	1/1/2004	\$41	4/25/2005
0	FORMED FIBER TECHNOLOGIES	1/1/2004	\$181,498	9/7/2004
0	FORSYTHE/MCARTHUR ASSOCIATES INC.	1/1/2004	\$3,027	4/25/2005
0	FORUM FINANCIAL GROUP LLC	1/1/2004	\$92,694	10/12/2004
0	FREEPORT INN	1/1/2004	\$5,567	10/12/2004
0	FRIENDLY ICE CREAM CORP	1/1/2004	\$19,444	1/10/2005
0	FRIENDSHIP STREET COMPANY	1/1/2004	\$17	4/25/2005
0	GARNET HEAD ASSOCIATES INC	1/1/2004	\$773	4/25/2005
0	GE CAPITAL MANAGEMENT SERVICES COR	1/1/2004	\$51,976	4/25/2005
0	GENERAL ELECTRIC CAPITAL CORP	1/1/2004	\$25,946	4/25/2005
0	GENERAL ELECTRIC COMPANY	1/1/2004	\$1,821,657	9/13/2004
0	GENERAL ELECTRIC CREDIT CORP OF TN	1/1/2004	\$15,400	1/18/2005
0	GENERAL PARTS INC	1/1/2004	\$7,733	4/25/2005
0	GENSTAR INSTANT SPACE INC	1/1/2004	\$786	1/18/2005
0	GESF STRUCTURED FINANCE INC	1/1/2004	\$10,381	4/25/2005
0	GETTY PETROLEUM MARKETING INC	1/1/2004	\$15,590	4/25/2005

BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
0	GIBBS OIL CO LIMITED PARTNERSHIP	1/1/2004	\$3,800	4/25/2005
0	GOLD STAR CLEANERS	1/1/2004	\$6,697	1/10/2005
0	GRAVES SUPERMARKET INC	1/1/2004	\$34,809	11/30/2004
0	GRAYBAR FINANCIAL SERVICES LLC	1/1/2004	\$1,819	1/18/2005
0	GRAYBAR FINANCIAL SERVICES LLC	1/1/2004	\$3,490	4/19/2005
0	GREAT LAKES HYDRO AMERICA, LLC	1/1/2004	\$214,122	4/25/2005
0	GROVER GUNDRILLING INC	1/1/2004	\$7,087	11/8/2004
0	GUIMOND JR ALBERT	1/1/2004	\$670	12/13/2004
0	GUIMOND TIMMY H	1/1/2004	\$8,500	10/4/2004
0	H C HAYNES INC	1/1/2004	\$1,627	9/7/2004
0	H&D ENTERPRISES LLC	1/1/2004	\$5,655	4/25/2005
0	HAMMOND LUMBER CO	1/1/2004	\$14,608	9/20/2004
0	HAMMOND LUMBER CO	1/1/2004	\$651	10/25/2004
0	HANCOCK LUMBER CO INC	1/1/2004	\$117,158	9/7/2004
0	HANCOCK LUMBER CO INC	1/1/2004	\$188	11/15/2004
0	HANNAFORD BROS CO AND SUBSIDIARIES	1/1/2004	\$989,039	1/10/2005
0	HANNAFORD BROS CO AND SUBSIDIARIES	1/1/2004	\$28,578	4/19/2005
0	HARRIMAN ASSOCIATES	1/1/2004	\$9,633	11/8/2004
0	HELLER FINANCIAL LEASING, INC.	1/1/2004	\$22,957	4/25/2005
0	HERITAGE SALMON INC	1/1/2004	\$109,858	4/25/2005
0	HILLYARD DARLENE	1/1/2004	\$105	1/10/2005
0	HMS HOST FAMILY RESTAURANTS INC	1/1/2004	\$2,017	11/15/2004
0	HMS HOST FAMILY RESTAURANTS INC	1/1/2004	\$2,433	1/18/2005
0	HOGAN TIRE INC	1/1/2004	\$10,119	9/27/2004
0	HOLIDAY UNIVERSAL INC	1/1/2004	\$18,078	9/20/2004
0	HOMESTEAD 1821 CORP	1/1/2004	\$237	11/8/2004
0	HUE INC	1/1/2004	\$41	10/25/2004
0	HURRIE & WAITE TRUCKING INC	1/1/2004	\$55	4/25/2005
0	IBM CREDIT LLC	1/1/2004	\$182,824	12/20/2004
0	IBM GLOBAL SERVICES-NS DIV	1/1/2004	\$23,855	4/25/2005
0	ICX CORP	1/1/2004	\$20,205	11/30/2004
0	IDEXX DISTRIBUTION INC	1/1/2004	\$10,061	4/25/2005
0	IDEXX VETERINARY SERVICES INC	1/1/2004	\$9,038	4/25/2005
0	IMAGING FINANCIAL SERVICES INC	1/1/2004	\$207	4/25/2005
0	IMAGISTICS INTERNATIONAL INC	1/1/2004	\$4,377	4/19/2005
0	INDUSTRIAL METAL RECYCLING INC	1/1/2004	\$31,174	9/13/2004
0	INFINITY FEDERAL CREDIT UNION	1/1/2004	\$7,636	10/18/2004
0	INTERFACE FABRICS GROUP INC	1/1/2004	\$375,351	9/27/2004
0	INTERMED PA	1/1/2004	\$25,677	11/30/2004
0	INTERNATIONAL PAPER CO	1/1/2004	\$3,493,821	9/20/2004
0	IOS CAPITAL INC	1/1/2004	\$43,746	4/19/2005
0	IRVING FOREST PRODUCTS INC	1/1/2004	\$545,603	1/24/2005
0	IRVING OIL CORP	1/1/2004	\$170,770	11/30/2004
0	J L BROCHU INC	1/1/2004	\$3,117	4/25/2005
0	J S MCCARTHY CO INC	1/1/2004	\$127,791	11/30/2004
0	J'MIRAL U.S.	1/1/2004	\$3,621	10/12/2004
0	JAMES N RILEY DO PA	1/1/2004	\$125	2/7/2005
0	JASPER WYMAN & SON INC	1/1/2004	\$26,118	4/19/2005
0	JO-ANN STORES, INC.	1/1/2004	\$4,890	4/25/2005
0	JOCKEY INTERNATIONAL GLOBAL INC	1/1/2004	\$1,058	1/24/2005
0	JOHNS MANVILLE	1/1/2004	\$11,852	4/25/2005
0	JURDAK EDWARD R	1/1/2004	\$38	11/8/2004
0	K V FEDERAL CREDIT UNION	1/1/2004	\$1,593	4/19/2005
0	K-MART CORP & CONSOLIDATED SUBS	1/1/2004	\$9,952	4/19/2005

BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
0	KATAHDIN PAPER COMPANY LLC	1/1/2004	\$4,289,198	9/20/2004
0	KATAHDIN TRUST CO	1/1/2004	\$9,306	1/10/2005
0	KENNEBEC SAVINGS BANK	1/1/2004	\$26,359	4/19/2005
0	KENNEBUNK SAVINGS BANK	1/1/2004	\$18,146	11/30/2004
0	KEY EQUIPMENT FINANCE INC.	1/1/2004	\$247,509	1/24/2005
0	KEYBANK NATIONAL ASSOCIATION	1/1/2004	\$93,612	1/18/2005
0	KINDRED HOSPITALS EAST LLC	1/1/2004	\$3,979	4/25/2005
0	KINDRED NURSING CENTERS WEST LLC	1/1/2004	\$26,356	4/25/2005
0	KINDRED REHAB SERVICES INC	1/1/2004	\$9	4/25/2005
0	KLEMPERER MARK A	1/1/2004	\$222	10/12/2004
0	LAMEY WELLEHAN	1/1/2004	\$2,391	4/25/2005
0	LANE CONSTRUCTION CORPORATION	1/1/2004	\$59,342	4/19/2005
0	LEASING ASSOCIATES OF BARRINGTON	1/1/2004	\$266	11/1/2004
0	LENOX INCORPORATED	1/1/2004	\$805	4/25/2005
0	LIFELIGHT OF MAINE LLC	1/1/2004	\$13,244	9/20/2004
0	LINCARE INC	1/1/2004	\$24,400	4/25/2005
0	LINNCO INC	1/1/2004	\$510	9/20/2004
0	LINNEHAN LEASING	1/1/2004	\$623	10/18/2004
0	LL BEAN INC.	1/1/2004	\$2,162,022	1/31/2005
0	LOUIS PARADIS INC	1/1/2004	\$31,291	4/25/2005
0	M G A INC	1/1/2004	\$14,191	12/20/2004
0	MACDONALD PAGE & CO LLC	1/1/2004	\$4,566	4/25/2005
0	MAIETTA ENTERPRISES INC	1/1/2004	\$4,796	9/20/2004
0	MAINE CARDIOLOGY ASSOC	1/1/2004	\$30,019	4/25/2005
0	MAINE COMMERCIAL TIRE INC	1/1/2004	\$4,294	11/15/2004
0	MAINE EDUCATION ASSN	1/1/2004	\$5,101	1/10/2005
0	MAINE INFORMATION SYSTEMS	1/1/2004	\$3,455	9/27/2004
0	MAINE LUBRICATION SERVICES INC	1/1/2004	\$8,332	4/25/2005
0	MAINE MASONRY CO INC	1/1/2004	\$2,965	4/19/2005
0	MAINE SAVINGS FEDERAL CREDIT UNION	1/1/2004	\$7,808	4/25/2005
0	MAINE STATE CREDIT UNION	1/1/2004	\$8,935	12/20/2004
0	MANUFACTURER & DEALER SERVICES LLC	1/1/2004	\$10,542	4/25/2005
0	MARITIME ENERGY	1/1/2004	\$2,048	4/25/2005
0	MARTIN STEPHEN S	1/1/2004	\$2,672	4/25/2005
0	MARTINS POINT HEALTH CARE INC	1/1/2004	\$36,309	12/20/2004
0	MCCAIN FOODS USA, INC	1/1/2004	\$1,071,781	10/25/2004
0	MDL INC KENTUCKY FRIED CHICKEN	1/1/2004	\$864	1/10/2005
0	MECHANICS SAVINGS BANK	1/1/2004	\$24,701	11/30/2004
0	MEDICAL REHABILITATION ASSOC PA	1/1/2004	\$9,537	9/20/2004
0	MEGQUIER & JONES INC	1/1/2004	\$4,863	11/8/2004
0	MERIDIAN LEASING CORP	1/1/2004	\$441	10/25/2004
0	MERIDIAN MOBILE HEALTH LLC	1/1/2004	\$2,662	9/20/2004
0	MERRILL MERCHANTS BANK	1/1/2004	\$22,939	9/20/2004
0	MERRILL ROAD ASSOCIATES	1/1/2004	\$4,652	1/31/2005
0	MICHAEL MONAGHAN WOODWORKING, INC	1/1/2004	\$769	1/10/2005
0	MICHAUD EDWIN G	1/1/2004	\$3,022	4/25/2005
0	MID-MAINE COMMUNICATIONS INC	1/1/2004	\$8,714	1/18/2005
0	MIDWEST PRICE COMPANY LLC	1/1/2004	\$83,678	9/27/2004
0	MILLER C FREDERICK	1/1/2004	\$363	11/1/2004
0	MORIN BRICK COMPANY	1/1/2004	\$23,382	9/20/2004
0	MORSE BROTHERS INC	1/1/2004	\$30,498	10/4/2004
0	MOUNTAIN TOPS INC	1/1/2004	\$630	1/24/2005
0	MWC FOOD ENTERPRISES, INC.	1/1/2004	\$962	4/25/2005
0	MWC FOODS INC	1/1/2004	\$895	4/25/2005

BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
0	NEHE MRI LLC	1/1/2004	\$64,428	10/12/2004
0	NEPW LOGISTICS INC	1/1/2004	\$2,726	1/24/2005
0	NES EQUIPMENT SERVICES CORPORATION	1/1/2004	\$70,363	4/25/2005
0	NESTLE WATERS NORTH AMERICA INC	1/1/2004	\$2,165,974	12/20/2004
0	NETMAINE INC	1/1/2004	\$1,534	4/25/2005
0	NEW BALANCE ATHLETIC SHOE INC	1/1/2004	\$182,551	4/25/2005
0	NEW ENGLAND DISCOUNT RETAILERS INC	1/1/2004	\$840	4/25/2005
0	NEW ENGLAND WASTE SERVICES OF MAIN	1/1/2004	\$7,470	1/18/2005
0	NEW HOLLAND CREDIT COMPANY LLC	1/1/2004	\$6,913	9/20/2004
0	NEW YORK LIFE INSURANCE CO	1/1/2004	\$941	9/20/2004
0	NEWPORT CHIROPRACTIC HEALTH CENTER	1/1/2004	\$99	10/12/2004
0	NORSTATE FEDERAL CREDIT UNION	1/1/2004	\$1,631	4/25/2005
0	NORTH COUNTRY RESIDENTIAL CARE ASS	1/1/2004	\$877	4/25/2005
0	NORTHCENTER FOODSERVICE	1/1/2004	\$22,965	4/25/2005
0	NORTHEAST BANK	1/1/2004	\$36,923	4/25/2005
0	NORTHEAST PUBLISHING CO	1/1/2004	\$17,597	4/19/2005
0	NORWAY SAVINGS BK	1/1/2004	\$13,576	4/19/2005
0	OAK POND BREWING COMPANY INC	1/1/2004	\$3,859	4/25/2005
0	OAKES & PARKHURST GLASS INC	1/1/2004	\$604	10/25/2004
0	OAKLAND SHEET METAL INC	1/1/2004	\$1,173	1/10/2005
0	ORIX FINANCIAL SERVICES INC.	1/1/2004	\$14,413	4/25/2005
0	OSC SPORTS	1/1/2004	\$35,420	4/25/2005
0	OSRAM SYLVANIA PRODUCTS INC	1/1/2004	\$86,829	1/18/2005
0	OUELLETTE SHAWN R	1/1/2004	\$2,062	9/20/2004
0	PACIFIC & SOUTHERN COMPANY INC	1/1/2004	\$99,793	4/19/2005
0	PARADYNE CREDIT CORPORATION	1/1/2004	\$9,409	10/25/2004
0	PARALLEL TRANSPORTATION SERVICES I	1/1/2004	\$5,023	10/18/2004
0	PAYLESS SHOESOURCE INC	1/1/2004	\$1,632	10/4/2004
0	PELLETIER LOUIS A	1/1/2004	\$1,460	5/16/2005
0	PERRY FITTS BOULETTE & FITTON PA	1/1/2004	\$799	4/25/2005
0	PHILLIPS VAN HEUSEN CORPORATION	1/1/2004	\$10,644	11/1/2004
0	PIERCE ATWOOD LLP	1/1/2004	\$43,204	4/25/2005
0	PINE TREE WASTE SYSTEM INC	1/1/2003	\$30,196	7/26/2004
0	PIONEER PLASTICS CORPORATION	1/1/2004	\$342,143	11/15/2004
0	PITNEY BOWES CREDIT CORP	1/1/2004	\$118,260	1/24/2005
0	PITNEY BOWES INC	1/1/2003	\$15,962	1/10/2005
0	PLEASANT RIVER LUMBER CO	1/1/2004	\$72,176	4/19/2005
0	POPULAR LEASING USA INC	1/1/2004	\$466	4/19/2005
0	PORTLAND SHELLFISH COMPANY INC	1/1/2004	\$8,227	12/13/2004
0	PRENTISS & CARLISLE CO INC	1/1/2004	\$28,028	9/20/2004
0	PRIDE MANUFACTURING COMPANY LLC	1/1/2004	\$111,120	4/25/2005
0	PRIMECARE PHYSICIAN ASSOCIATES, PA	1/1/2004	\$4,432	1/24/2005
0	PRINCETON CREDIT CORP	1/1/2004	\$24,117	11/15/2004
0	PROGRESSIVE CASUALTY INS CO	1/1/2004	\$2,467	11/1/2004
0	PROVIDENT LEASE RECEIVABLES CORP	1/1/2004	\$1,647	4/19/2005
0	PUTNAM FIDUCIARY TRUST CO	1/1/2004	\$3,992	4/19/2005
0	QUALEX INC	1/1/2004	\$5,760	9/27/2004
0	QUICK LEASE CORPORATION	1/1/2004	\$3,249	11/15/2004
0	QUINTEL IV LLC	1/1/2004	\$11,796	4/25/2005
0	R & R ENTERPRISES INC	1/1/2004	\$485	9/27/2004
0	R H RENY INC	1/1/2004	\$2,135	4/25/2005
0	R JOSEPH LIBBY, P.A.	1/1/2004	\$803	12/20/2004
0	R L FASHIONS OF MAINE LLC	1/1/2004	\$1,362	11/15/2004
0	RAINBOW FEDERAL CREDIT UNION	1/1/2004	\$6,368	9/13/2004

BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
0	RAY LABBE & SONS INC	1/1/2004	\$1,738	4/25/2005
0	RAYMOND T BEDETTE DDS PA	1/1/2004	\$640	1/10/2005
0	RECORD TOWN INC	1/1/2004	\$6,572	11/30/2004
0	RENT A CENTER INC	1/1/2004	\$91,309	12/20/2004
0	RENT WAY INC	1/1/2004	\$16,256	1/31/2005
0	RESTWEND LLC	1/1/2004	\$10,733	1/18/2005
0	RICHARDSON WHITMAN LARGE & BADGER	1/1/2004	\$3,044	4/25/2005
0	RITE AID OF MAINE INC	1/1/2004	\$206,591	4/25/2005
0	RITZ CAMERA CENTERS, INC & SUBS	1/1/2004	\$2,589	4/19/2005
0	ROBERT WARDWELL & SONS INC	1/1/2004	\$4,911	4/25/2005
0	ROCHE DIAGNOSTICS CORPORATION	1/1/2004	\$36,040	4/19/2005
0	ROCKLAND ANIMAL HOSPITAL	1/1/2004	\$479	2/7/2005
0	ROMAD COMPANY	1/1/2004	\$10,019	4/25/2005
0	ROUSSEL BERTRAND	1/1/2004	\$433	11/1/2004
0	RT NEW ENGLAND FRANCHISE LLC	1/1/2003	\$7,596	7/26/2004
0	RT NEW ENGLAND FRANCHISE LLC	1/1/2004	\$22,378	4/19/2005
0	RYDER TRUCK RENTAL INC & AFFL	1/1/2004	\$124,611	4/25/2005
0	S D WARREN CO	1/1/2004	\$2,482,029	9/13/2004
0	SACO VALLEY CREDIT UNION	1/1/2004	\$4,112	12/20/2004
0	SAM'S EAST INC	1/1/2004	\$22,615	4/25/2005
0	SAMSONITE COMPANY STORES INC	1/1/2004	\$1,639	4/25/2005
0	SAUNDERS BROTHERS & SUBS	1/1/2004	\$17,428	4/19/2005
0	SBA NETWORK SERVICES INC	1/1/2004	\$4,453	5/16/2005
0	SBA PROPERTIES INC	1/1/2004	\$20,872	5/16/2005
0	SBA TOWERS INC	1/1/2004	\$12,437	5/16/2005
0	SCHEIMRIEF KEVIN	1/1/2004	\$175	9/13/2004
0	SCHWARTZBERG GARY	1/1/2004	\$1,215	4/19/2005
0	SEA DOG VENTURES INC	1/1/2004	\$12,979	1/18/2005
0	SEARS ROEBUCK AND CO.	1/1/2004	\$73,877	4/19/2005
0	SELTZER & RYDHOLM, INC	1/1/2004	\$205,850	4/25/2005
0	SFP INC	1/1/2004	\$409	9/13/2004
0	SHAWS SUPERMARKETS INC AND SUBSIDI	1/1/2004	\$460,572	4/25/2005
0	SHERIDAN CORP (THE)	1/1/2004	\$3,333	10/4/2004
0	SIEMENS FINANCIAL SERVICES INC	1/1/2004	\$39,430	4/25/2005
0	SODEXHO AMERICA LLC	1/1/2004	\$1,645	1/24/2005
0	SODEXHO MARRIOTT MANAGEMENT INC	1/1/2004	\$186	1/24/2005
0	SODEXHO OPERATIONS LLC	1/1/2004	\$816	1/31/2005
0	SOUTHERN ME ORAL&MAXILLO FACIAL SU	1/1/2004	\$1,172	10/25/2004
0	SPECIALTY MINERALS INC	1/1/2004	\$363,864	11/30/2004
0	SPECTRUM MEDICAL GROUP PA	1/1/2004	\$12,402	10/4/2004
0	SPECTRUM RESOURCES TOWERS LP	1/1/2004	\$117,411	5/16/2005
0	SPRINT/UNITED MANAGEMENT CO	1/1/2004	\$684	1/10/2005
0	STAPLES OFFICE SUPERSTORE EAST INC	1/1/2004	\$48,413	4/25/2005
0	STATE FARM MUTUAL AUTOMOBILE INS C	1/1/2004	\$12,510	4/25/2005
0	STE CROIX REGIONAL FED CU	1/1/2004	\$10,708	4/25/2005
0	STINSON SEAFOOD 2001 INC.	1/1/2004	\$73,631	4/25/2005
0	STONEWALL KITCHEN LLC	1/1/2004	\$9,289	4/19/2005
0	SULLIVAN THOMAS K	1/1/2004	\$1,194	10/4/2004
0	SYSCO FOOD SERVICES OF N E INC	1/1/2004	\$61,442	1/31/2005
0	TCF EQUIPMENT FINANCE INC	1/1/2004	\$10,999	4/25/2005
0	TD BANKNORTH INC.	1/1/2004	\$599,133	4/25/2005
0	TD BANKNORTH LEASING CORP	1/1/2004	\$115,234	4/19/2005
0	TEXTRON FINANCIAL CORP	1/1/2003	\$19,961	8/9/2004
0	THE COUNTY FEDERAL CREDIT UNION	1/1/2004	\$2,469	9/27/2004

BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
0	THE FINISH LINE INC	1/1/2004	\$1,807	4/25/2005
0	THE FIRST	1/1/2004	\$24,322	4/19/2005
0	THE GAGE COMPANY	1/1/2004	\$18,751	4/25/2005
0	THE MAINE THING INC	1/1/2004	\$11,628	4/25/2005
0	THE MAY DEPARTMENT STORES CO & SUB	1/1/2004	\$52,888	12/13/2004
0	THE MONTALVO CORPORATION	1/1/2004	\$9,226	4/19/2005
0	THE TALARIA COMPANY LLC	1/1/2003	\$47,224	7/26/2004
0	THE TALARIA COMPANY LLC	1/1/2004	\$47,921	6/27/2005
0	THE VICKERY COMPANY, LLC	1/1/2004	\$15,872	12/13/2004
0	TJX COMPANIES INC & SUBS	1/1/2004	\$5,165	1/18/2005
0	TOBA-TARP INC	1/1/2004	\$4,420	12/20/2004
0	TODD RICHARDSON AND ASSOCIATES	1/1/2004	\$613	11/1/2004
0	TOM & SUE RHOADS INC	1/1/2004	\$4,530	11/1/2004
0	TOWN & COUNTRY FEDERAL CREDIT UNIO	1/1/2004	\$5,601	4/25/2005
0	TOYOTA MOTOR MANUFACTURING USA INC	1/1/2004	\$65,218	4/25/2005
0	TRASK DECROW MACHINERY INC	1/1/2004	\$1,467	4/19/2005
0	TREATS ISLAND FISHERIES	1/1/2004	\$13,767	4/19/2005
0	TRENTON BRIDGE LOBSTER POUND I	1/1/2004	\$2,194	1/10/2005
0	TRM COPY CENTERS CORPORATION	1/1/2004	\$1,337	4/19/2005
0	UNIFIRST CORPORATION	1/1/2004	\$20,788	9/27/2004
0	UNITED PARCEL SERVICE INC NY	1/1/2004	\$25,267	10/4/2004
0	UNITED RENTALS INC & SUBS	1/1/2004	\$141,895	10/12/2004
0	UNIVERSITY CREDIT UNION	1/1/2004	\$9,030	4/25/2005
Q	UNUMPROVIDENT CORPORATION & SUBS M	1/1/2004	\$1,025,679	1/24/2005
0	US BANCORP EQUIPMENT & FINANCE INC	1/1/2004	\$41,333	11/30/2004
0	US EQUIPMENT LEASING LLC	1/1/2004	\$5,818	4/25/2005
0	V I P INC	1/1/2004	\$51,967	11/30/2004
0	VERTIS INC	1/1/2004	\$759	1/18/2005
0	VFS FINANCING INC	1/1/2004	\$15,562	4/19/2005
0	VFS HOLDING INC	1/1/2004	\$1,762	4/25/2005
0	VFS LEASE RESIDUAL HOLDING LLC	1/1/2003	\$106,224	7/26/2004
0	VFS LEASE RESIDUAL HOLDING LLC	1/1/2004	\$172,147	4/19/2005
0	VFS LOAN RESIDUAL HOLDING LLC	1/1/2004	\$20,567	4/25/2005
0	VFS RESIDUAL HOLDING	1/1/2003	\$23,124	7/26/2004
0	VFS RESIDUAL HOLDING	1/1/2004	\$16,236	4/25/2005
0	VIBRANT HEALTH PA	1/1/2004	\$50	11/15/2004
0	VP FILM AND TAPE PRODUCTIONS INC	1/1/2004	\$2,280	4/19/2005
0	W S EMERSON COMPANY INC	1/1/2004	\$10,738	11/1/2004
0	WADLEIGHS INC	1/1/2004	\$5,695	9/7/2004
0	WAL MART STORES EAST LP	1/1/2004	\$161,540	4/19/2005
0	WALTZ PHARMACY INC	1/1/2004	\$6,516	4/25/2005
0	WASTE MANAGEMENT OF MAINE INC	1/1/2003	\$9,450	7/26/2004
0	WASTE MANAGEMENT OF MAINE INC	1/1/2004	\$18,318	4/25/2005
0	WATERFRONT GRAPHICS & PRINTING	1/1/2004	\$826	4/25/2005
0	WATERVILLE CUSTOM KITCHENS INC	1/1/2004	\$55	10/18/2004
0	WATERVILLE DENTAL LAB INC	1/1/2004	\$284	4/25/2005
0	WAUSAU PAPERS OTIS MILL INC	1/1/2004	\$685,593	9/13/2004
0	WEBBER OIL COMPANY	1/1/2004	\$22,335	4/19/2005
0	WELLS FARGO FINANCIAL LEASING INC	1/1/2004	\$129,145	4/19/2005
0	WENDYS OLD FASHIONED BURGERS OF NY	1/1/2004	\$17,336	4/25/2005
0	WENDYS OLD FASHIONED BURGERS OF NY	1/1/2004	\$869	5/16/2005
0	WILLIAMS SCOTSMAN INC.	1/1/2004	\$18,758	4/25/2005
0	WINTHROP RESOURCES CORPORAION	1/1/2004	\$24,059	4/25/2005
0	WOODARD & CURRAN INC	1/1/2004	\$30,512	4/25/2005

BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
0	WRIGHT EXPRESS LLC	1/1/2004	\$277,289	10/4/2004
0	WRIGHT-PIERCE	1/1/2004	\$8,691	9/13/2004
0	XEROX CORP & SUBS	1/1/2004	\$80,618	12/13/2004
0	XEROX LEASE EQUIPMENT LLC	1/1/2004	\$112,471	12/13/2004
0	YALE CORDAGE INC	1/1/2004	\$7,872	11/1/2004
0	YALE FINANCIAL SERVICES, INC.	1/1/2004	\$86,418	4/25/2005
0	YAMAHA MOTOR CORP USA & SUBS	1/1/2004	\$11,695	4/25/2005
0	YANKEE CANDLE CO INC	1/1/2004	\$3,510	4/19/2005
0	ZALE DELAWARE INC	1/1/2004	\$4,534	1/18/2005
0	ZALE DELAWARE INC	1/1/2004	\$594	4/25/2005
0	ZEMCO INDUSTRIES INC	1/1/2004	\$52,720	4/25/2005
0	7 ELEVEN INC.	1/1/2004	\$5,282	1/18/2005
0	99 RESTAURANTS LLC	1/1/2004	\$12,786	11/15/2004
101	HERRICK CONSTRUCTION INC	1/1/2004	\$8,682	1/18/2005
104	PIONEER MACHINE INC	1/1/2004	\$307	4/25/2005
107	SYL-VER LOGGING INC	1/1/2004	\$1,958	4/19/2005
107	TRIPLE M TRUCKING INC	1/1/2004	\$9,977	11/30/2004
113	COUSINEAU WOOD PRODUCTS OF MAINE	1/1/2004	\$12,462	10/25/2004
113	MATTINGLY PRODUCTS COMPANY INC	1/1/2004	\$8,066	4/25/2005
113	SHERMAG CORP	1/1/2004	\$3,875	9/27/2004
113	WILLIAMS FARMS INC	1/1/2004	\$6,919	12/13/2004
117	CLARK STEVEN	1/1/2004	\$951	4/25/2005
117	FRASER TIMBER LIMITED	1/1/2004	\$69,368	12/13/2004
117	MAINE WOOD RECYCLING INC	1/1/2004	\$8,115	4/25/2005
120	AMERICAN CONCRETE INDUSTRIES INC	1/1/2004	\$1,375	4/25/2005
120	ANGOSTURA INTERNATIONAL LTD	1/1/2004	\$18,743	1/18/2005
120	AUSTIN ASSOCIATES PA CPA'S	1/1/2004	\$1,783	9/20/2004
120	CAMERON TIRE & SERV CO INC	1/1/2004	\$752	11/1/2004
120	CASCADES AUBURN FIBER INC	1/1/2004	\$203,791	1/18/2005
120	CENTER STREET DENTAL PA	1/1/2004	\$1,540	4/25/2005
120	CENTRAL MAINE ENDODONTICS PA	1/1/2004	\$3,881	4/19/2005
120	CENTRAL MAINE ORAL & MAXILLOFACIAL	1/1/2004	\$3,825	10/4/2004
120	CENTRAL MAINE ORTHOPAEDICS MD PA	1/1/2004	\$35,870	9/20/2004
120	COMPUTECH INC	1/1/2004	\$4,204	1/18/2005
120	CREATIVE EMBROIDERY LLC	1/1/2004	\$1,102	10/25/2004
120	CRESTLINE SPECIALTIES INC	1/1/2004	\$7,850	4/25/2005
120	CRYSTAL SPRING WATER COMPANY	1/1/2004	\$5,129	10/18/2004
120	CURRAN BEANSPOUT CO	1/1/2004	\$2,828	10/25/2004
120	CVS VANGUARD INC	1/1/2004	\$831	1/24/2005
120	CVS VANGUARD INC	1/1/2004	\$2,027	4/19/2005
120	DRS CAMPBELL FORTIER & NAGLER	1/1/2004	\$73	9/27/2004
120	DTI/GATES HOLDINGS, LLC	1/1/2004	\$5,074	9/13/2004
120	EASTERN SPRINKLER SERVICES INC.	1/1/2004	\$203	10/12/2004
120	ECS LIMITED LIABILITY COMPANY	1/1/2004	\$522	10/12/2004
120	EMERSON CHEVROLET/BUICK/PONTIAC IN	1/1/2004	\$6,845	11/30/2004
120	ENEFCO USA INC	1/1/2004	\$31,854	11/1/2004
120	EVERGREEN CUSTOM PRINTING INC	1/1/2004	\$2,693	10/25/2004
120	FOX RIDGE LLC	1/1/2004	\$1,231	4/25/2005
120	GLOBAL FAB INC	1/1/2004	\$347	4/25/2005
120	HALLOWELL & MACMANNIS ODPA	1/1/2004	\$671	4/25/2005
120	JONATHAN J RHOADES DMD	1/1/2004	\$1,795	11/15/2004
120	KMA INC	1/1/2004	\$826	9/27/2004
120	LINNELL CHOATE & WEBBER	1/1/2004	\$1,010	10/12/2004
120	LITTLE GUY PRESS INC	1/1/2004	\$693	10/12/2004

BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
120	LUZENAC AMERICA, INC & SUBS	1/1/2004	\$23,509	10/4/2004
120	MAINE METAL RECYCLING INC	1/1/2004	\$4,927	1/18/2005
120	METAL SPECIALTIES, INC.	1/1/2004	\$2,298	11/30/2004
120	MOUNTAIN MACHINE WORKS	1/1/2004	\$5,999	12/20/2004
120	NORTHEAST WELDING & FABRICATION IN	1/1/2004	\$8,869	12/20/2004
120	OLDCASTLE PRECAST INC	1/1/2004	\$15,166	4/19/2005
120	OXFORD COUNTY TELEPHONE SERVICE CO	1/1/2004	\$6,103	4/25/2005
120	PATRONS OXFORD MUTUAL INSURANCE CO	1/1/2004	\$1,398	9/13/2004
120	PLATZ ASSOCIATES	1/1/2004	\$1,158	1/24/2005
120	R & H ENTERPRISES	1/1/2004	\$2,022	9/20/2004
120	ROAK THE FLORIST	1/1/2004	\$51	1/10/2005
120	SAFE HANDLING INC	1/1/2004	\$60,319	11/30/2004
120	SHADS ADVERTISING COMPANY INC	1/1/2004	\$150	11/8/2004
120	SHANGRI-LA KENNELS INC	1/1/2004	\$91	1/18/2005
120	SHARON, LEARY & DETROY INC	1/1/2004	\$470	1/24/2005
120	SKELTON TAINTER & ABBOTT PA	1/1/2004	\$3,052	12/20/2004
120	SPECTRUM PRINTING & GRAPHICS INC	1/1/2004	\$14,072	12/13/2004
120	SW & B CONSTRUCTION CORPORATION	1/1/2004	\$7,259	11/30/2004
120	TAMBRANDS INC	1/1/2004	\$2,370,829	11/1/2004
120	THE BLACK WATCH PUB	1/1/2004	\$682	4/25/2005
120	THE PEP BOYS	1/1/2004	\$5,081	1/18/2005
120	THOS MOSER CABINET MAKERS INC	1/1/2004	\$10,621	10/18/2004
120	WHITING ROBERT B	1/1/2004	\$15	10/18/2004
120	WILLOW RUN DENTAL ASSOCIATION PA	1/1/2004	\$801	12/13/2004
120	ZAMPELL REFRACTORIES INC	1/1/2004	\$1,025	4/25/2005
121	BARNES & NOBLE BOOKSELLERS INC	1/1/2004	\$6,044	1/18/2005
121	CAPITAL FAMILY PRACTICE PA	1/1/2004	\$1,405	4/25/2005
121	CARQUEST AUTO PARTS OF AUGUSTA ME	1/1/2004	\$862	2/7/2005
121	CHENG HSUEH C	1/1/2004	\$209	10/4/2004
121	CIVES CORP	1/1/2004	\$15,614	1/18/2005
121	CLARK GARAGE CO INC	1/1/2004	\$109	10/18/2004
121	CVS STATE CAPITAL LLC	1/1/2004	\$203	1/24/2005
121	CVS STATE CAPITAL LLC	1/1/2004	\$609	4/19/2005
121	GIFFORD LINDA B	1/1/2004	\$1,514	12/20/2004
121	KENNEBEC TOOL & DIE CO INC	1/1/2004	\$1,146	4/19/2005
121	KOZAK & GAYER, P.A.	1/1/2004	\$462	10/25/2004
121	MAINE MUNICIPAL ASSOCIATION	1/1/2004	\$12,812	9/27/2004
121	NRF DISTRIBUTORS INC	1/1/2004	\$50,934	10/4/2004
121	P A ASLAM MD PA	1/1/2004	\$1,468	4/25/2005
121	SCI TECHNOLOGY INC	1/1/2003	\$370,122	7/26/2004
121	SCI TECHNOLOGY INC	1/1/2004	\$352,395	12/13/2004
121	ZEMBROSKI STEVEN	1/1/2004	\$2,842	9/27/2004
123	BAKER LARRY H	1/1/2004	\$387	9/20/2004
123	SPANKY'S PIZZA INC	1/1/2004	\$16	4/25/2005
124	FULGHUM FIBRES INC	1/1/2004	\$135,553	11/15/2004
125	LIMINGTON LUMBER CO	1/1/2004	\$25,138	10/12/2004
127	ACADIA MED ARTS AMBULATORY SURGICA	1/1/2004	\$4,246	4/19/2005
127	AFFILIATED COLLECTIONS INC	1/1/2004	\$880	9/27/2004
127	ALBRECHT FINANCIAL SERVICES PA	1/1/2004	\$353	4/19/2005
127	ALTERNATIVE ENERGY INC	1/1/2004	\$301	12/13/2004
127	BACON PRINTING INC	1/1/2004	\$3,393	4/25/2005
127	BANGOR INSURANCE SERVICES INC.	1/1/2004	\$170	9/27/2004
127	BANGOR LETTER SHOP INC	1/1/2004	\$3,485	10/25/2004
127	BROADWAY DENTAL ASSOCIATES PA	1/1/2004	\$1,017	12/13/2004

BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
127	BUGABOO CREEK HOLDINGS INC	1/1/2004	\$6,331	10/25/2004
127	CARQUEST AUTO PARTS OF	1/1/2004	\$2,382	4/19/2005
127	CARQUEST AUTO PARTS OF BANGOR ME	1/1/2004	\$226	4/19/2005
127	CARQUEST AUTO PARTS OF BROADWAY, M	1/1/2004	\$335	2/7/2005
127	CARQUEST AUTO PARTS OF 317 MAIN ST	1/1/2004	\$1,679	4/25/2005
127	CENTRAL ST CORP	1/1/2004	\$9,070	1/24/2005
127	CIVIELLO JR CHARLES A	1/1/2004	\$1,680	9/27/2004
127	CLEWLEY FOUNDATIONS INC	1/1/2004	\$1,496	4/25/2005
127	COHEN & COHEN OA	1/1/2004	\$350	9/27/2004
127	DAHL CHASE PATHOLOGY ASSOC PA	1/1/2004	\$7,648	9/13/2004
127	DEAN NORTHEAST LLC	1/1/2004	\$31,723	1/31/2005
127	DOWNEAST ORTHOPEDIC ASSOC PA	1/1/2004	\$3,138	4/25/2005
127	EDWARDS FAUST & SMITH	1/1/2004	\$255	11/30/2004
127	FGS/CMT INC	1/1/2004	\$1,086	1/18/2005
127	FIGGINS JEFFREY T	1/1/2004	\$613	9/13/2004
127	FOSTER COLOR LAB INC.	1/1/2004	\$1,295	4/25/2005
127	FURBUSH ROBERTS PRINTING CO INC	1/1/2004	\$8,395	10/4/2004
127	GALT BLOCK WAREHOUSE CO	1/1/2004	\$4,636	4/25/2005
127	GOLDBERG MICHAEL P	1/1/2004	\$570	9/27/2004
127	GREAT SKATES ENTERTAINMENT	1/1/2004	\$2,182	1/24/2005
127	HANND S ON ICE CREAM	1/1/2004	\$903	1/10/2005
127	HARTT TRANSPORTATION SYSTEMS INC	1/1/2004	\$19,517	9/27/2004
127	HOLIDAY HEALTH & RACQUET CLUB INC	1/1/2004	\$1,354	12/20/2004
127	J. THOMAS HICKS & ASSOCIATES PA	1/1/2004	\$33	4/25/2005
127	KDJW ASSOCIATES	1/1/2004	\$8,852	9/13/2004
127	KENDUSKEAG YACHT CLUB	1/1/2004	\$1,273	12/20/2004
127	KOMINSKY NORMAN S	1/1/2004	\$7	10/12/2004
127	LEADBETTER TRUCKS INC	1/1/2004	\$533	1/10/2005
127	LEADBRO LLC	1/1/2004	\$648	1/10/2005
127	LISA ROVITO ROSCHER LLC	1/1/2004	\$196	9/20/2004
127	LLF CANVAS & SUPPLY INC	1/1/2004	\$233	4/25/2005
127	MAGNETIC RESONANCE TECH OF ME LTD	1/1/2004	\$77,306	9/27/2004
127	MAINE BANGOR CVS INC	1/1/2004	\$873	1/31/2005
127	MAINE BANGOR CVS INC	1/1/2004	\$80	4/19/2005
127	MAINE TIMES PUBLISHING COMPANY	1/1/2004	\$1,302	10/12/2004
127	MAINE VITREORETINAL CONSULTANTS LL	1/1/2004	\$6,453	1/18/2005
127	MEDCOM LLC	1/1/2004	\$1,206	9/27/2004
127	MICHELE E SPEKHARDT DMD PA	1/1/2004	\$1,619	4/25/2005
127	MILEWAL INC	1/1/2004	\$56	1/18/2005
127	N H BRAGG & SONS	1/1/2004	\$6,076	9/20/2004
127	NEUROLOGY ASSOCIATES OF EASTERN	1/1/2004	\$715	9/27/2004
127	ORTHOPAEDIC ASSOC OF BANGOR	1/1/2004	\$1,065	11/30/2004
127	PAUL AND PAUL D.D.S. PA	1/1/2004	\$368	4/25/2005
127	PENOBSCOT YACHT CLUB	1/1/2004	\$7,442	12/20/2004
127	PHILLIP POUZOL PHYSICAL THERAPY PA	1/1/2004	\$271	1/18/2005
127	SMITH LAW OFFICES PA	1/1/2004	\$204	4/25/2005
127	SOUTH STREET INC	1/1/2004	\$4,448	12/13/2004
127	TATE FITCH PA	1/1/2004	\$300	1/10/2005
127	TIMKA INC	1/1/2004	\$633	2/7/2005
127	TRIO SOFTWARE CORPORATION	1/1/2004	\$731	9/27/2004
127	UNION STREET ATHLETICS	1/1/2004	\$2,926	10/12/2004
127	WALLS MARIE E	1/1/2004	\$1,352	10/4/2004
127	WEBBER SUPPLY INC	1/1/2004	\$211	1/24/2005
128	B & W PARTNERSHIP	1/1/2004	\$1,181	1/18/2005

BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
128	RAINWISE INC	1/1/2004	\$302	4/25/2005
128	THE WITHAM BLUENOSE LLC	1/1/2004	\$2,640	1/18/2005
128	WITHAM FAMILY LIMITED PARTNERSHIP	1/1/2004	\$3,371	1/18/2005
130	BRACKETTS MARKET INC	1/1/2004	\$469	1/10/2005
130	BRIGGS ADVERTISING INC	1/1/2004	\$1,803	4/25/2005
130	CVS BATH CONGRESS LLC	1/1/2004	\$2,982	4/19/2005
130	HILLHOUSE INC	1/1/2004	\$3,013	4/19/2005
130	JOHN J MCMULLEN ASSOC INC	1/1/2004	\$2,190	12/13/2004
130	KLUCKOWSKI STEPHEN A	1/1/2004	\$616	4/25/2005
130	NOW YOU'RE COOKING INC	1/1/2004	\$386	4/25/2005
130	PETER B FLYNN CPA PA	1/1/2004	\$170	1/10/2005
130	PINE TREE ENGINEERING INC.	1/1/2004	\$282	4/25/2005
130	PYE RONALD A	1/1/2004	\$414	2/7/2005
130	RINK DOUGLAS B	1/1/2004	\$1,076	4/19/2005
130	SHARON DRAKE REAL ESTATE INC	1/1/2004	\$249	1/31/2005
130	THE KENNEBEC COMPANY	1/1/2004	\$8,573	1/10/2005
133	BIG CITY SALONS INC	1/1/2004	\$620	9/27/2004
133	DUCKTRAP RIVER FISH FARM LLC	1/1/2004	\$39,151	12/13/2004
133	GREGORY MD JOHN G	1/1/2004	\$200	4/25/2005
133	KALLIS FORD-MERCURY INC	1/1/2004	\$1,772	11/8/2004
133	LADD SAMUEL G	1/1/2004	\$55	1/24/2005
133	PELLETIER SCOTT D	1/1/2004	\$210	4/19/2005
133	PENOBSCOT BAY DENTISTRY PA	1/1/2004	\$944	9/7/2004
133	PENOBSCOT SHORES ASSOCIATION	1/1/2004	\$3,132	1/18/2005
133	SEASCAPE MOTEL	1/1/2004	\$179	12/13/2004
133	SQUIRE SANDRA J	1/1/2004	\$19	10/12/2004
133	THE ATTORNEYS OFFICE PA	1/1/2004	\$64	4/25/2005
133	TOWER CONTROL INC	1/1/2004	\$1,109	1/18/2005
133	TRACY REBECCA S	1/1/2004	\$112	9/13/2004
133	WDQ INC	1/1/2004	\$1,345	9/7/2004
133	WHITE WILLIAM C	1/1/2004	\$70	11/8/2004
134	HAMMOND CLIFTON K	1/1/2004	\$2,528	10/4/2004
138	PRIME TANNING CO INC & SUBS	1/1/2004	\$58,425	9/13/2004
139	BETHEL FURNITURE STOCK INC	1/1/2004	\$8,550	4/25/2005
139	SESSIONS BONITA M	1/1/2004	\$63	1/31/2005
140	ARUNDEL MACHINE TOOL CO INC	1/1/2004	\$1,321	1/24/2005
140	CARQUEST AUTO PARTS	1/1/2004	\$293	4/25/2005
140	CREATIVE BROADCAST CONCEPTS INC	1/1/2004	\$2,041	4/25/2005
140	CRI SIL LLC	1/1/2004	\$5,991	4/19/2005
140	CRI SIL LLC	1/1/2004	\$5,581	5/2/2005
140	FIBER MATERIALS INC	1/1/2004	\$7,283	1/24/2005
140	FLOTATION TECHNOLOGIES NC	1/1/2004	\$1,989	10/25/2004
140	INTERSTATE BAKERIES CORPORATION	1/1/2004	\$607,724	10/4/2004
140	METSO PAPER USA INC	1/1/2004	\$17,581	4/25/2005
140	ORTHOPEDIC SURGERY ASSOCIATES PA	1/1/2004	\$679	10/4/2004
140	SERMATECH POWER SOLUTIONS	1/1/2004	\$18,680	11/8/2004
140	VOLK PACKAGING CORP	1/1/2004	\$95,471	4/25/2005
140	WESTPOINT STEVENS INC I	1/1/2004	\$133,075	5/16/2005
141	HARRY H MELCHER & SONS INC	1/1/2004	\$5,855	9/13/2004
141	INTERNATIONAL AQUA FOODS (USA) INC	1/1/2004	\$16,525	1/18/2005
141	JACQUES ANDREW P	1/1/2004	\$1,292	1/10/2005
144	BLUE HILL MARKET INC #126	1/1/2004	\$5,640	1/10/2005
145	ARTZER AMBROSE	1/1/2004	\$70	11/30/2004
145	HODGDON YACHTS INC	1/1/2004	\$2,971	4/25/2005

BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
145	HYSON EVAN H	1/1/2004	\$26	9/27/2004
145	JORDAN CONSTRUCTION INC	1/1/2004	\$2,415	10/12/2004
145	M E TOMACELLI INC	1/1/2004	\$340	12/13/2004
146	BOOTHBAY HARBOR LAUNDRY INC	1/1/2004	\$2,058	11/1/2004
150	MCLAUGHLIN & MCLAUGHLIN	1/1/2004	\$146	9/7/2004
150	O & O ELECTRIC COMPANY	1/1/2004	\$180	12/13/2004
150	PARKER LUMBER CO	1/1/2004	\$10,244	12/13/2004
150	RANDALL MALCOLM A	1/1/2004	\$410	1/10/2005
153	BREWER AUTOMOTIVE COMPONENTS INC	1/1/2004	\$276,323	4/19/2005
153	CARQUEST AUTO PARTS OF BREWER ME I	1/1/2004	\$85	2/7/2005
153	D A MITCHELLS INC	1/1/2004	\$1,416	4/25/2005
153	EASTWOOD CONTRACTORS INC	1/1/2004	\$1,817	1/10/2005
153	FRATERNAL ORDER OF EAGLES	1/1/2004	\$912	11/8/2004
153	HUTCHINS CHRISTOPHER	1/1/2004	\$547	10/12/2004
153	KINDRED NURSING CENTERS EAST	1/1/2004	\$182	4/19/2005
153	LANE SUPPLY COMPANY	1/1/2004	\$9,350	1/18/2005
153	LO & TO INC	1/1/2004	\$296	4/25/2005
153	TRANS TECH INDUSTRIES INC	1/1/2004	\$8,094	11/15/2004
153	WOODLANDS OF BREWER LLC	1/1/2004	\$2,135	9/13/2004
153	ZF LEMFORDER CORPORATION	1/1/2004	\$484,716	12/20/2004
155	HEATHROW CORPORATION	1/1/2004	\$1,784	10/18/2004
155	MAINE STREET GRAPHICS INC	1/1/2004	\$1,447	4/25/2005
155	TRIGLIONE JR ARTHUR D	1/1/2004	\$105	10/4/2004
156	FARRIN BROS & SMITH INC	1/1/2004	\$12,155	10/25/2004
163	B & C CUSTOM SAWING	1/1/2004	\$298	10/25/2004
163	BERNIER GERALD L	1/1/2004	\$121	11/15/2004
163	BERNIER GERALD L	1/1/2004	\$6	11/30/2004
163	CARQUEST AUTO PARTS OF BRUNSWICK M	1/1/2004	\$565	4/25/2005
163	CVS ROUTE 24 LLC	1/1/2004	\$690	1/24/2005
163	CVS ROUTE 24 LLC	1/1/2004	\$270	4/19/2005
163	DOUGLAS RICHMOND ARCHITECTS	1/1/2004	\$49	11/30/2004
163	ELSAESSER FREDERICK J	1/1/2004	\$772	10/4/2004
163	FOUR SEASON GROUNDS CARE INC	1/1/2004	\$547	4/25/2005
163	GREAT WATER INC	1/1/2004	\$52	10/25/2004
163	JOKAST INC	1/1/2004	\$871	12/13/2004
163	LIBNER MAURICE A	1/1/2004	\$152	1/24/2005
163	LINCOLN/HANEY ENGINEERING ASSOC	1/1/2004	\$339	11/30/2004
163	MIDCOAST OTB INC	1/1/2004	\$275	1/24/2005
163	MMHP INC	1/1/2004	\$548	10/18/2004
163	MORONG BRUNSWICK	1/1/2004	\$1,467	10/25/2004
163	NORMAN CHARLES L	1/1/2004	\$736	1/18/2005
163	OFFICE OF CORNELIA C VIEK CPA	1/1/2004	\$207	4/25/2005
163	PARKWOOD INN LTD	1/1/2004	\$6,260	4/19/2005
163	PATRIOT MUTUAL INSURANCE	1/1/2004	\$455	10/25/2004
163	RAVEN TECHNOLOGY LLC	1/1/2004	\$1,031	9/20/2004
163	RHYTHMIC CABLE	1/1/2004	\$336	11/30/2004
163	SAINT GOBAIN BTI INC	1/1/2004	\$73,608	4/25/2005
163	SARNA REBECCA L	1/1/2004	\$24	12/13/2004
163	SHREE KRISHNA LLC	1/1/2004	\$389	11/30/2004
163	SOURCE MAINE INC	1/1/2004	\$167	1/24/2005
163	SPIVEY ROBERT M	1/1/2004	\$356	10/18/2004
163	STADDEN RONALD R	1/1/2004	\$357	11/30/2004
163	STAR FISH ENTERPRISES LLC	1/1/2003	\$393	7/26/2004
163	STARFISH ENTERPRISES LLC	1/1/2004	\$419	4/25/2005

BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
163	TIMES RECORD THE	1/1/2004	\$27,070	10/18/2004
163	ZUGEHOER ANN G	1/1/2004	\$25	10/18/2004
164	OXFORD COUNTY TEL & TEL CO	1/1/2004	\$3,112	4/19/2005
165	BUCKSPORT ENERGY LLC	1/1/2004	\$644,992	9/7/2004
165	HAND WAYNE A	1/1/2004	\$2,752	1/31/2005
165	RANZONI INC	1/1/2004	\$2,251	11/15/2004
165	SEABOARD FEDERAL CREDIT UNION	1/1/2004	\$3,764	10/12/2004
165	TOBY'S EXXON INC	1/1/2004	\$417	4/25/2005
165	WAHL LAWRENCE R	1/1/2004	\$184	1/18/2005
168	SNELL FAMILY FARM INC	1/1/2004	\$628	4/19/2005
168	TEM INC	1/1/2004	\$6,919	4/19/2005
170	C & S CORPORATION	1/1/2004	\$388	4/25/2005
170	CLARK PHYLLIS M	1/1/2004	\$217	1/18/2005
170	COUSINS CONSTRUCTION CORP	1/1/2004	\$842	1/18/2005
170	EASTERN MAINE ELECTRIC CO-OP INC	1/1/2004	\$2,320	4/25/2005
170	POLLOCK GREGORY L	1/1/2004	\$169	4/25/2005
172	BALDWIN ROBERT F	1/1/2004	\$66	12/20/2004
172	FRENCH & BRAUN INC	1/1/2004	\$2,163	4/25/2005
172	HAV II, INC	1/1/2004	\$5,299	9/20/2004
172	INTEGRATED MAPPING	1/1/2004	\$159	1/18/2005
172	JACKSON THOMAS C	1/1/2004	\$825	1/31/2005
172	JOHNSONS ARBORICULTURE TREEKEEPERS	1/1/2004	\$129	4/25/2005
172	POST OFFICE EDITORIAL	1/1/2004	\$2,565	9/20/2004
172	SARGENT LOWRIE B	1/1/2004	\$279	1/31/2005
172	TOWNE MOTEL LLC	1/1/2004	\$142	4/25/2005
172	WAYFARER MARINE CORPORATION	1/1/2004	\$7,243	1/18/2005
175	CVS CAPE ELIZABETH LLC	1/1/2004	\$108	1/10/2005
176	FRIGON DENNIS W	1/1/2004	\$3,990	2/7/2005
177	AROOSTOOK CLEANERS	1/1/2004	\$355	10/12/2004
177	AROOSTOOK COUNTY FEDERAL SAVINGS &	1/1/2004	\$5,074	12/13/2004
177	CARIBOU COUNTRY CLUB	1/1/2004	\$989	5/2/2005
177	CARQUEST AUTO PARTS OF CARIBOU ME	1/1/2004	\$928	4/25/2005
177	CONTROL DEVICES INC	1/1/2004	\$15,427	11/1/2004
177	CONTROL DEVICES INC	1/1/2004	\$87,292	11/30/2004
177	COUNTY QWIK PRINT	1/1/2004	\$2,678	4/25/2005
177	FELCH & COMPANY LLC	1/1/2004	\$788	1/18/2005
177	HAMILTON WILLARD D OD PA	1/1/2004	\$1,583	10/12/2004
177	NORTH END LANDSCAPING AND PROPERTY	1/1/2004	\$1,637	12/20/2004
177	PATRICK ST PETER & SONS INC	1/1/2004	\$250	1/18/2005
177	PROFESSIONAL HOME NURSING INC	1/1/2004	\$511	11/30/2004
177	THE COUNTY QUICKSTOP INC	1/1/2004	\$2,709	10/12/2004
178	B & B QUALITY PAVING	1/1/2004	\$1,278	12/13/2004
182	AASKOV ENTERPRISES, INC.	1/1/2004	\$52	4/25/2005
182	THE RED MILL INC	1/1/2004	\$820	2/7/2005
182	UNIQUE MACHINE INC	1/1/2004	\$3,779	10/4/2004
192	GARDNER CHIPMILLS LINCOLN LLC	1/1/2004	\$38,290	10/12/2004
192	TREELINE INC	1/1/2004	\$6,511	10/18/2004
196	A Z TECHNICAL INC	1/1/2004	\$399	11/30/2004
196	FORMTEK INC	1/1/2004	\$24,477	4/25/2005
202	MCKENNEY GALEN P	1/1/2004	\$1,413	4/25/2005
203	BLACKWELL LUMBER MILL INC	1/1/2004	\$1,917	11/30/2004
203	GRANT TERRY D	1/1/2004	\$1,830	11/1/2004
203	ROWE'S GARAGE & AUTO SALES INC	1/1/2004	\$282	1/18/2005
204	ACCESSORIES UNLIMITED OF ME INC	1/1/2004	\$1,384	12/13/2004

BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
204	NEW ENGLAND TOOL & CUTTER GRINDING	1/1/2004	\$15,836	10/18/2004
205	A S & C B GOULD INC	1/1/2004	\$14,873	4/25/2005
205	APPLIED FORESTRY INC	1/1/2004	\$8,212	10/18/2004
205	CORNVILLE CONSTRUCTION INC	1/1/2004	\$5,626	4/25/2005
208	ANDERSON FAMILY TREE FARMS	1/1/2004	\$4,152	10/12/2004
209	CHADWICK BAROSS INC	1/1/2004	\$2,180	4/19/2005
209	NETLAND THOMAS E	1/1/2004	\$437	11/30/2004
214	ARTER THOMAS H	1/1/2004	\$463	11/30/2004
214	CARNEY SUZANNE E	1/1/2004	\$182	10/12/2004
214	CHESTER A RICE CO	1/1/2004	\$1,634	9/27/2004
214	COASTAL TITLE COMPANY	1/1/2004	\$20	4/25/2005
214	CONSOLIDATED INS AGENCY LLC	1/1/2004	\$146	12/13/2004
214	DAMARISCOTTA BANK & TRUST CO	1/1/2004	\$14,586	4/25/2005
214	DAMARISCOTTA MONTESSORI SCHOOL II	1/1/2004	\$193	4/19/2005
214	HILTON SCOTT W	1/1/2004	\$157	9/13/2004
214	HOWARD + BOWIE PA	1/1/2004	\$99	11/15/2004
214	LYNCH JOHN J	1/1/2004	\$60	4/25/2005
214	RISING TIDE MARKET COOPERATIVE	1/1/2004	\$698	1/24/2005
214	ROUND TOP ICE CREAM	1/1/2004	\$305	1/18/2005
214	SPROUL SIGRID	1/1/2004	\$105	11/1/2004
214	STACKHOUSE DAVID G	1/1/2004	\$765	1/10/2005
214	THE CONDITIONING CENTER INC	1/1/2004	\$66	12/13/2004
214	VERNEY LINDA B	1/1/2004	\$201	1/10/2005
214	WHITNEY WILLIAM J	1/1/2004	\$119	1/10/2005
215	COWGER PATRICK F	1/1/2004	\$753	10/25/2004
218	HAMILTON DAVID E	1/1/2004	\$515	4/25/2005
218	LYNCH CONSTRUCTION	1/1/2004	\$3,348	1/24/2005
218	PETERS JOHN R	1/1/2004	\$556	12/20/2004
218	THE LUCERNE INN INC	1/1/2004	\$4,829	4/19/2005
223	S & G CONSTRUCTION INC	1/1/2004	\$756	11/30/2004
223	WALPOLE WOODWORKERS INC	1/1/2004	\$10,265	11/1/2004
224	CARQUEST AUTO PARTS OF DEXTER ME I	1/1/2004	\$527	2/7/2005
224	CMD ENTERPRISES LLC	1/1/2004	\$688	9/20/2004
224	DEXTER TIRE INC	1/1/2004	\$63	10/18/2004
224	THE GAZETTE INC	1/1/2004	\$255	1/10/2005
224	WITHAM CARLA R	1/1/2004	\$269	10/12/2004
227	MOORE ROBERT	1/1/2004	\$534	4/25/2005
228	SONSHINE GROWERS OF MAINE LLC	1/1/2004	\$872	10/4/2004
231	J & J LOGGING INC	1/1/2004	\$1,063	10/12/2004
231	J R L LOGGING INC	1/1/2004	\$3,899	10/12/2004
233	CHOPPER ONE INC	1/1/2004	\$5,252	9/7/2004
237	H & G PRODUCE INC	1/1/2004	\$7,977	12/13/2004
237	HUBER ENGINEERED WOODS LLC	1/1/2004	\$150,463	4/25/2005
238	FEDERAL MARINE TERMINALS INC	1/1/2004	\$8,901	4/25/2005
238	SECOND CHANCE SALOON INC	1/1/2004	\$247	11/30/2004
238	TEX SHIELD INC	1/1/2004	\$14,213	12/20/2004
242	PISCATAQUA LANDSCAPING CO INC	1/1/2004	\$305	1/18/2005
242	SPINNEY CREEK SHELLFISH INC	1/1/2004	\$332	1/10/2005
242	TOBEY SHEETMETAL CO INC	1/1/2004	\$5,918	10/12/2004
244	CARQUEST AUTO PARTS OF ELLSWORTH M	1/1/2004	\$386	4/25/2005
244	COASTAL IRRIGATION & LIGHTING INC	1/1/2004	\$162	4/25/2005
244	CONSOLIDATED ELECTRICAL DISTRIBUTO	1/1/2004	\$2,260	4/19/2005
244	FALLS RETAIL, INC.	1/1/2004	\$583	4/25/2005
244	GREENE MARY L	1/1/2004	\$129	4/25/2005

BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
244	MCNULTY KRISTEN L	1/1/2004	\$95	1/18/2005
244	MIKES COUNTRY STORE INC	1/1/2004	\$14	4/25/2005
244	PERKINS ERIC C	1/1/2004	\$1,014	11/15/2004
244	PLATNER BRONSON	1/1/2004	\$27	4/25/2005
244	PYRAMID STUDIOS INC	1/1/2004	\$303	11/8/2004
244	R F JORDAN & SONS CONSTRUCTION INC	1/1/2004	\$20,078	1/10/2005
244	REED ENTERPRISES INC	1/1/2004	\$145	1/31/2005
244	ROOSTER BROTHER INC	1/1/2004	\$424	4/25/2005
244	THE TWILITE MOTEL	1/1/2004	\$462	11/15/2004
244	UNION RIVER YACHT CLUB	1/1/2004	\$3,828	1/10/2005
244	UNION TRUST COMPANY	1/1/2004	\$12,733	4/19/2005
244	UNION TRUST COMPANY	1/1/2004	\$459	5/16/2005
246	BABINEAU LOGGING	1/1/2004	\$4,205	11/8/2004
246	TREMBLAY & LEVESQUE INC	1/1/2004	\$2,989	1/24/2005
248	A & A BROCHU INC	1/1/2004	\$15,061	9/27/2004
248	STRATTON LUMBER INC	1/1/2004	\$71,390	11/15/2004
249	STONEVALE INC	1/1/2004	\$16,649	10/25/2004
250	SHERIDAN CONSTRUCTION CORP (THE)	1/1/2004	\$4,134	10/4/2004
251	DOUGHTY PHILLIP J	1/1/2004	\$201	11/30/2004
251	EUROPEAN BAKERY INC.	1/1/2004	\$490	10/25/2004
251	FOX PROPERTY MAINTENANCE	1/1/2004	\$550	11/30/2004
251	HARRIS + VICKERS CPA PA	1/1/2004	\$263	9/7/2004
251	KSI INC	1/1/2004	\$2,003	4/19/2005
251	MUNIS INC	1/1/2004	\$18,653	4/25/2005
251	SKILLINS GREENHOUSES	1/1/2004	\$553	9/27/2004
251	STIMSON RICHARD W	1/1/2004	\$2,096	1/31/2005
251	WOODLANDS CLUB	1/1/2004	\$10,406	12/20/2004
253	ALLIED PHYSICAL THERAPY	1/1/2004	\$446	12/20/2004
253	BROWN RICHARD D	1/1/2004	\$1,734	1/10/2005
253	CARQUEST AUTO PARTS OF FARMINGTON	1/1/2004	\$593	2/7/2005
253	E L VINING & SON INC	1/1/2004	\$564	9/13/2004
253	FARMINGTON CHIPPING ENTERPRISES IN	1/1/2004	\$8,332	4/25/2005
253	FARMINGTON COURT ASSOCIATES	1/1/2004	\$75	10/12/2004
253	GELINAS RONALD A	1/1/2004	\$29	12/20/2004
253	GIFFORD'S FAMOUS ICE CREAM	1/1/2004	\$308	4/19/2005
253	JIM MARTIN AUTO SALES INC	1/1/2004	\$158	11/15/2004
253	KENNETH H ROCKWOOD DVM PA	1/1/2004	\$675	11/15/2004
253	LINDBERG CHARLES E	1/1/2004	\$786	4/19/2005
253	NEMI PUBLISHING CO INC	1/1/2004	\$55,784	10/25/2004
253	ODLO USA	1/1/2004	\$100	9/7/2004
253	POPLASKI STAN P	1/1/2004	\$477	10/25/2004
253	SKANE LTD	1/1/2004	\$180	9/7/2004
253	SPARKES LYNN K	1/1/2004	\$89	1/31/2005
253	THE KYES AGENCY INC	1/1/2004	\$940	10/12/2004
253	UNDERKUFFLER FRANK M	1/1/2004	\$116	9/27/2004
253	WEGNER CARL R	1/1/2004	\$304	4/25/2005
253	X PRESS RENT A CAR OF MAINE	1/1/2004	\$47	9/27/2004
255	LEVASSEUR PHILIP L	1/1/2004	\$531	10/12/2004
255	LUCERNE FARMS INC	1/1/2004	\$3,246	10/4/2004
256	B & N ENTERPRISES INC	1/1/2004	\$20,435	9/27/2004
256	BLONDIN ENTERPRISES INC	1/1/2004	\$2,165	9/20/2004
256	BOUCHARD JAMES A	1/1/2004	\$226	9/7/2004
256	CHARETTE LOGGING INC	1/1/2004	\$52	4/25/2005
256	CORRIVEAU ROBBY	1/1/2004	\$496	9/7/2004

BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
256	CYR ENTERPRISES INC	1/1/2004	\$4,889	9/27/2004
256	D PLOURDE LOGGING INC	1/1/2004	\$1,186	9/7/2004
256	FORT KENT ANIMAL HOSPITAL PA	1/1/2004	\$377	4/25/2005
256	FORT KENT FEDERAL CREDIT UNION	1/1/2004	\$1,323	11/1/2004
256	FORT KENT SEARS INC	1/1/2004	\$130	10/12/2004
256	GS PLOURDE INC	1/1/2004	\$4,219	9/20/2004
256	JANDREAU RONALD R	1/1/2004	\$268	11/30/2004
256	JOHN'S CONVENIENCE PLUS INC	1/1/2004	\$640	9/27/2004
256	JULIEN BEAUREGARD PTR	1/1/2004	\$1,850	10/4/2004
256	LEE THERIAULT + SONS INC	1/1/2004	\$215	10/4/2004
256	LEW RIOUX & CO INC	1/1/2004	\$450	9/20/2004
256	LONESOME PINE TRAILS INC	1/1/2004	\$91	10/12/2004
256	MAGELLA BOUCHARD LOGGING	1/1/2004	\$1,434	9/27/2004
256	MARTIN FORD INC	1/1/2004	\$243	9/27/2004
256	MORRIS LOGGING INC	1/1/2004	\$1,717	9/27/2004
256	MY THREE SONS INC	1/1/2004	\$519	9/27/2004
256	NADEAU LOGGING INC	1/1/2004	\$13,345	1/10/2005
256	NORSUN FOOD GROUP INC	1/1/2004	\$10,345	1/31/2005
256	P & B LOGGING INC	1/1/2004	\$498	9/27/2004
256	PELLETIER FLORIST	1/1/2004	\$180	10/4/2004
256	R&R LOGGING INC	1/1/2004	\$1,676	12/20/2004
256	RIOUX TIMOTHY	1/1/2004	\$304	2/7/2005
256	ROUSSEL LOGGING INC	1/1/2004	\$5,658	9/27/2004
256	SILVER WAH CORPORATION	1/1/2004	\$72	1/10/2005
256	ST JOHN VALLEY COMMUNICATIONS	1/1/2004	\$218	11/1/2004
256	T J THERIAULT INC	1/1/2004	\$212	9/27/2004
256	TNT ROAD COMPANY INC	1/1/2004	\$2,213	4/25/2005
256	VOISINE TOMMY	1/1/2004	\$245	12/13/2004
260	BREWER'S SO FREEPORT MARINE INC	1/1/2004	\$3,286	12/20/2004
260	CENTER-COTTON INC	1/1/2004	\$5,396	4/25/2005
260	FREEPORT CAFE	1/1/2004	\$823	10/12/2004
260	FREEPORT MANUFACTURING CO	1/1/2004	\$1,149	12/13/2004
260	FREEPORT VETERINARY ASSOCIATES PA	1/1/2004	\$911	12/13/2004
260	FREEPORT WOODWORKING ASSOCIATES IN	1/1/2004	\$523	10/18/2004
260	GARDINER KEN	1/1/2004	\$1,337	10/12/2004
260	HARTMANN LUGGAGE COMPANY	1/1/2004	\$1,277	1/31/2005
260	LEADING EDGE INC	1/1/2004	\$651	1/18/2005
260	MYSTIC MOTOR INN INC	1/1/2004	\$9,083	12/13/2004
260	PURINGTON ENTERPRISES	1/1/2004	\$296	2/7/2005
260	REEBOK INTERNATIONAL LTD & UNITARY	1/1/2004	\$1,650	4/19/2005
260	SKILLINGS-SHAW AND ASSOC	1/1/2004	\$807	10/18/2004
260	TAGGART CONSTRUCTION INC.	1/1/2004	\$1,782	10/18/2004
260	THE VILLAGE STORE INC	1/1/2004	\$316	1/31/2005
260	WILBUR'S OF ME CHOCOLATE CONFECTIO	1/1/2004	\$1,151	10/25/2004
260	WINGNUT HOSPITALITY LLC	1/1/2004	\$10,470	11/1/2004
260	20TH MAINE INC	1/1/2004	\$480	1/24/2005
261	EDWIN PELLETIER & SONS INC	1/1/2004	\$319	4/25/2005
261	PAULS GAS INC	1/1/2004	\$156	1/18/2005
263	FOREST INDUSTRIES INC	1/1/2004	\$10,784	4/19/2005
263	R H WALES & SON INC	1/1/2004	\$7,987	12/20/2004
264	ASSOCIATED GROCERS OF MAINE INC	1/1/2004	\$51,899	1/24/2005
264	CROWN COMMUNICATION INC	1/1/2004	\$4,429	5/16/2005
265	M T K INC	1/1/2004	\$503	10/18/2004
271	ANIMAL HOSPITAL OF SOUTH GORHAM IN	1/1/2004	\$509	4/19/2005

BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
271	KNOWLES INDUSTRIAL SERVICES CORP	1/1/2004	\$3,581	11/30/2004
271	MAINE RUBBER INTERNATIONAL	1/1/2004	\$53,022	12/20/2004
271	MEGA INDUSTRIES LLC	1/1/2004	\$12,426	12/13/2004
271	NEW ENGLAND TECH AIR INC	1/1/2004	\$5,050	10/12/2004
271	R J GRONDIN & SONS	1/1/2003	\$53,854	7/26/2004
271	R J GRONDIN & SONS	1/1/2004	\$57,541	1/18/2005
271	SHAW BROTHERS CONSTRUCTION INC	1/1/2004	\$61,582	10/25/2004
276	AUSTIN ERNEST M	1/1/2004	\$133	12/20/2004
276	ENERCON TECHNOLOGIES	1/1/2004	\$10,014	4/19/2005
276	J MAXWELL TRUCKING INC	1/1/2004	\$4,093	1/18/2005
276	LOUS AUTO REPAIR INC	1/1/2004	\$268	12/20/2004
276	PORTLAND SAND & GRAVEL INC.	1/1/2004	\$2,673	9/7/2004
276	WILKINSON TERRY E	1/1/2004	\$651	1/10/2005
278	MAINE POLY ACQUISITION CORP	1/1/2004	\$4,054	4/19/2005
280	MIKE THERIAULT CONSTRUCTION LLC	1/1/2004	\$3,140	4/25/2005
281	GILBERT WOOD PRODUCTS INC	1/1/2004	\$854	4/19/2005
281	MOUNT ABRAM FAMILY RESORT, LLC	1/1/2004	\$2,696	11/15/2004
282	THOMAS RICHARD A	1/1/2004	\$1,056	1/18/2005
283	E J PERRY CONSTRUCTION CO INC	1/1/2004	\$2,773	4/19/2005
283	HALLOWELL BREWING CO	1/1/2004	\$620	1/18/2005
283	HALLOWELL HILLSIDE TERRACE, LLC	1/1/2004	\$110	9/13/2004
283	PINE STATE TRADING CO	1/1/2004	\$18,552	4/25/2005
283	WALTERS HOME LLC	1/1/2004	\$54	9/13/2004
284	AYOTTE SCOTT P	1/1/2004	\$3,728	12/20/2004
284	G R LOGGING LLC	1/1/2004	\$2,160	12/13/2004
284	G R LOGGING LLC	1/1/2004	\$2,704	1/10/2005
286	BBF ENTERPRISES INC	1/1/2004	\$36	9/27/2004
286	CARLEN SERVICE CENTER INC	1/1/2004	\$643	4/25/2005
286	CARLEN TRANSPORT INC	1/1/2004	\$7,281	4/25/2005
286	COLD BROOK ENERGY	1/1/2004	\$11,281	10/12/2004
286	DLLS INC	1/1/2004	\$269	4/25/2005
286	H O BOUCHARD INC	1/1/2004	\$32,895	9/27/2004
286	LAWRENCE B & SACHS S PTNRS	1/1/2004	\$712	1/10/2005
286	SARGENT & SARGENT	1/1/2004	\$41,052	11/30/2004
290	JEROLDS LANDSCAPING INC	1/1/2004	\$251	1/24/2005
294	IRVING TANNING COMPANY	1/1/2004	\$98,942	10/25/2004
294	RICE RENTAL INC	1/1/2004	\$602	11/1/2004
294	V & R VARIETY	1/1/2004	\$2,899	11/8/2004
297	ARMSTRONG FAMILY INDUSTRIES' INC	1/1/2004	\$7,873	1/10/2005
297	BANGOR TRUCK & TRAILER SALES INC	1/1/2004	\$3,024	11/1/2004
297	BEAUREGARD EQUIPMENT INC	1/1/2004	\$1,730	1/24/2005
297	CC ELECTRIC	1/1/2004	\$50	9/27/2004
297	DAIGLE & HOUGHTON INC	1/1/2004	\$947	1/18/2005
297	DYSART REALTY CO	1/1/2004	\$343	10/12/2004
297	DYSARTS SERVICE INC	1/1/2004	\$15,038	1/18/2005
297	DYSARTS TRANSPORTATION INC	1/1/2004	\$29,246	10/12/2004
297	MAINE TRAILER INC.	1/1/2004	\$31,360	9/20/2004
297	MONTFORD FRANKLIN V	1/1/2004	\$152	1/10/2005
297	POTTLES TRANSPORTATION INC	1/1/2004	\$46,059	10/4/2004
297	RAY J BYRAM INC	1/1/2004	\$1,012	9/7/2004
297	TEAM INDUSTRIAL SERVICES INC	1/1/2004	\$160	11/15/2004
297	WARD JR CLINTON D	1/1/2004	\$617	1/10/2005
299	CRANE BROTHERS INC	1/1/2004	\$5,382	9/27/2004
305	AROOSTOOK PRINT SHOP INC	1/1/2004	\$856	9/20/2004

BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
305	BARNES LAW OFFICE	1/1/2004	\$114	11/1/2004
305	BARTLEY C EUGENE	1/1/2004	\$71	4/25/2005
305	BUILDING ETCETERA INC	1/1/2004	\$798	9/27/2004
305	CARQUEST AUTO PARTS OF HOULTON ME.	1/1/2004	\$1,120	4/19/2005
305	CHIROPRACTIC CORP OF N MAINE	1/1/2004	\$1,964	1/31/2005
305	CYR & SONS REPAIR	1/1/2004	\$204	11/15/2004
305	D B J MCGUIRE INC	1/1/2004	\$496	11/30/2004
305	GOODWIN RICHARD L	1/1/2004	\$425	1/10/2005
305	HAIRWORKS STUDIO INC	1/1/2004	\$207	12/13/2004
305	HATFIELD REALTY SERVICE INC	1/1/2004	\$297	11/30/2004
305	HERRING ROD J	1/1/2004	\$95	1/18/2005
305	HOULTON FEDERAL CREDIT UNION	1/1/2004	\$226	12/13/2004
305	HOULTON INTERNAL MEDICINE, P.A.	1/1/2004	\$1,624	4/25/2005
305	HURD JILL	1/1/2004	\$1,230	9/13/2004
305	JERNIGAN CARLA J	1/1/2004	\$104	9/27/2004
305	JORDAN PHILIP K	1/1/2004	\$620	11/15/2004
305	LONDON MARLYNN P	1/1/2004	\$477	4/25/2005
305	MOSENFELDER ROBERT I	1/1/2004	\$940	4/25/2005
305	QED OPTICAL, INC.	1/1/2004	\$2,316	12/13/2004
305	R KITCHEN & SONS INC	1/1/2004	\$185	10/12/2004
305	SEVERSON HAND & NELSON PA	1/1/2004	\$158	9/13/2004
305	SHANNON'S REPAIR INC	1/1/2004	\$144	1/10/2005
305	SMITH & WESSON CORP	1/1/2004	\$25,383	1/18/2005
305	STEELSTONE INDUSTRIES INC	1/1/2004	\$1,984	4/25/2005
305	STEWART ENGINEERING, INC.	1/1/2004	\$368	1/24/2005
305	SUITTER ROBERT J	1/1/2004	\$262	4/25/2005
305	SWALLOW KILBURN B	1/1/2004	\$191	9/13/2004
305	TATE & LYLE INGREDIENTS AMERICAS I	1/1/2004	\$8,398	10/25/2004
305	WILLIAMS JOHN D	1/1/2004	\$335	9/20/2004
305	YORK FORD SALES	1/1/2004	\$2,504	11/8/2004
309	INDOPCO INC & AFF	1/1/2004	\$54,223	12/20/2004
312	EJ CARRIER INC	1/1/2004	\$35,316	4/25/2005
312	HAGGAN JR CLAYTON L	1/1/2004	\$2,763	9/13/2004
314	ANDROSCOGGIN ENERGY LLC	1/1/2004	\$1,429,218	12/20/2004
314	GRONDINS AUTO BODY	1/1/2004	\$608	9/20/2004
319	BEAN WENDY I	1/1/2004	\$51	9/7/2004
319	CORNING INC	1/1/2004	\$265,608	4/19/2005
319	RIVERGREEN BANK	1/1/2004	\$538	12/13/2004
319	WILLIAM ARTHUR INC	1/1/2004	\$42,773	11/30/2004
323	KITTERY OPTOMETRICE ASSOCIATES	1/1/2004	\$529	4/25/2005
323	KKEG INC	1/1/2004	\$413	10/12/2004
323	PATTEN TOOL & ENGINEERING INC	1/1/2004	\$8,074	1/10/2005
323	PFALTZGRAFF OUTLET CO	1/1/2004	\$277	1/18/2005
323	ROSEDALE WILSONS INC #3082	1/1/2004	\$50	4/25/2005
323	WORLD KITCHEN INC	1/1/2004	\$195	4/19/2005
330	CIULLA MICHAEL A	1/1/2004	\$498	9/13/2004
330	G & A MALLETT INC	1/1/2004	\$116	11/30/2004
331	GERRITY INDUSTRIES	1/1/2004	\$7,931	4/19/2005
333	ACORN PRODUCTS CO. INC.	1/1/2004	\$15,787	4/25/2005
333	BELL MANUFACTURING CO	1/1/2004	\$33,424	4/25/2005
333	BONNEAU & GEISMAR PA LLC	1/1/2004	\$474	4/25/2005
333	BRANN & ISAACSON LLP	1/1/2004	\$2,940	10/25/2004
333	CENTRAL DISTRIBUTORS INC	1/1/2004	\$8,274	1/10/2005
333	COUNTRY CLUB ENTERPRISES LLC	1/1/2004	\$5,362	1/18/2005

BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
333	CUSTOM METAL FABRICATORS OF MAINE	1/1/2004	\$496	1/10/2005
333	CVS LEWISTON LLC	1/1/2004	\$1,315	4/19/2005
333	DIAMOND PHOENIX CORPORATION	1/1/2004	\$28,679	11/15/2004
333	ELCO INC	1/1/2004	\$982	1/18/2005
333	ENTERPRISE FOUNDRY INC.	1/1/2004	\$5,476	9/27/2004
333	EVERGREEN INDEMNITY LTD.	1/1/2004	\$938	11/30/2004
333	FINANCIAL INSTITUTIONS SERVICE COR	1/1/2004	\$37,006	11/15/2004
333	FIVE STAR GRAPHICS INC	1/1/2004	\$1,349	1/24/2005
333	GEIGER BROS & SUBSIDIARIES	1/1/2004	\$147,120	10/25/2004
333	GEORTO INC	1/1/2004	\$4,265	1/10/2005
333	GSM GROUP INC	1/1/2004	\$236	4/25/2005
333	HAHNEL BROS CO	1/1/2004	\$1,449	4/19/2005
333	HARDY WOLF & DOWNING PA	1/1/2004	\$442	4/25/2005
333	HARTFORD INC	1/1/2004	\$1,467	11/30/2004
333	JONES & VINING INC & SUBS	1/1/2004	\$10,770	11/1/2004
333	KIDS CONSORTIUM	1/1/2004	\$228	4/25/2005
333	LEWISTON DAILY SUN	1/1/2004	\$57,622	10/25/2004
333	MAINE AUTO RADIATOR MFG CO INC	1/1/2004	\$4,624	1/18/2005
333	MAINE BUCKET COMPANY INC THE	1/1/2004	\$3,425	1/18/2005
333	MATHIEU'S SAW & TOOL INC	1/1/2004	\$1,444	10/25/2004
333	MCINTOSH & TUTTLE CABINETMAKERS	1/1/2004	\$204	1/10/2005
333	MORINS MACHINE SHOP INC	1/1/2004	\$339	12/20/2004
333	NEOKRAFT SIGNS INC	1/1/2004	\$4,562	1/24/2005
333	NEW ENGLAND SURFACES	1/1/2004	\$3,536	10/18/2004
333	PENMOR LITHOGRAPHERS INC	1/1/2004	\$64,238	11/8/2004
333	PHILIPS ELECTRONICS NORTH AMERICA	1/1/2004	\$212,865	9/7/2004
333	PL KENNEY CO LLC	1/1/2004	\$2,758	1/18/2005
333	REGINALD W MAILHOT OD PA	1/1/2004	\$213	10/4/2004
333	ROBERT C GRIESHABER PA	1/1/2004	\$345	1/10/2005
333	ROBUSTELLI, ROTZ & SOUCY, PA	1/1/2004	\$762	11/1/2004
333	ROGERS PRECISION MACHINE INC	1/1/2004	\$1,953	12/20/2004
333	STEEL SERVICE CENTER	1/1/2004	\$6,013	11/30/2004
333	WHITE ROCK DISTILLERIES INC	1/1/2004	\$52,764	4/19/2005
333	WOLF EYE ASSOCIATES PA	1/1/2004	\$13,651	10/25/2004
336	HYDROBLEND INC	1/1/2004	\$4,121	4/25/2005
336	SITEL CORPORATION	1/1/2004	\$7,467	4/25/2005
337	METAL WORKS INC	1/1/2004	\$1,482	4/25/2005
338	BETSY S GILBERT INC	1/1/2004	\$111	4/25/2005
338	COLE WHITNEY FORD INC	1/1/2004	\$506	1/18/2005
338	HASKELL LUMBER INC	1/1/2004	\$2,670	1/18/2005
338	J T PROPERTIES	1/1/2004	\$4,903	10/12/2004
338	LINCOLN ME FEDERAL CU	1/1/2004	\$1,214	1/18/2005
338	LINCOLN RENTAL SYSTEMS INC	1/1/2004	\$1,650	1/18/2005
338	LUDDEN DOUGLAS C	1/1/2004	\$347	4/25/2005
338	PICARD MARIUS J	1/1/2004	\$235	1/31/2005
338	RAMSEY'S WELDING & MACHINE INC	1/1/2004	\$666	4/25/2005
338	SMITH'S MOUNTAIN VIEW EXPRESS INC	1/1/2004	\$3,875	4/19/2005
338	STEAKS N STUFF, INC.	1/1/2004	\$999	1/18/2005
338	STONE WALL FARMS	1/1/2004	\$233	1/18/2005
338	THOMPSON TRUCKING INC	1/1/2004	\$18,498	9/20/2004
338	WAMBOLT BRADFORD J	1/1/2004	\$18	1/24/2005
338	WEATHERBEE MARK B	1/1/2004	\$158	1/31/2005
342	CARQUEST AUTO PARTS OF LISBON FALL	1/1/2004	\$282	2/7/2005
342	MAINE RECYCLING CORP	1/1/2004	\$6,642	11/30/2004

BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
342	THE DINGLEY PRESS INC	1/1/2004	\$526,779	10/12/2004
346	BARKER CHARLES W	1/1/2004	\$2,410	11/15/2004
346	BEEAKER WILLIAM P	1/1/2004	\$617	4/25/2005
346	LEIGHTON ELWOOD E	1/1/2004	\$662	9/20/2004
346	PALLET ONE OF MAINE INC	1/1/2004	\$15,581	12/20/2004
347	ISLAND AQUACULTURE COMPANY	1/1/2004	\$10,480	4/19/2005
350	ATLANTIC HOUSE INC	1/1/2004	\$155	1/10/2005
350	DOWNEAST PHARMACEUTICAL SERVICE IN	1/1/2004	\$480	1/31/2005
350	ROBBINS JAMES M	1/1/2004	\$133	9/20/2004
353	CARQUEST AUTO PARTS OF MACHIAS ME	1/1/2004	\$205	2/7/2005
353	MACHIAS ANIMAL HOSPITAL INC	1/1/2004	\$351	1/31/2005
353	SUPERLATIVE TECHNOLOGIES INC	1/1/2004	\$502	4/25/2005
356	CARL B CHASSE DC PA	1/1/2004	\$45	11/30/2004
356	CYR POTATO CORP	1/1/2004	\$2,588	4/19/2005
356	FRASER PAPERS LIMITED	1/1/2004	\$3,514,794	9/20/2004
356	HEBERT BROS	1/1/2004	\$5,634	4/19/2005
356	LAVALLEE FEDERAL CREDIT UNION	1/1/2004	\$665	2/7/2005
356	MORIN MARCEL	1/1/2004	\$2,608	4/25/2005
356	PELLETIER KENNETH	1/1/2004	\$847	4/25/2005
356	PLOURDE MORNEAULT + DUBAY, PA	1/1/2004	\$163	4/25/2005
357	MADISON PAPER INDUSTRIES	1/1/2004	\$1,256,170	10/12/2004
360	BRADSTREET CONSULTANTS INC	1/1/2004	\$1,201	9/13/2004
360	MAINE HEALTH INFORMATION CENTER IN	1/1/2004	\$2,805	11/15/2004
361	WILLARD C DOYEN & SONS	1/1/2004	\$5,335	9/20/2004
363	HANSCOM CONTRUCTION INC	1/1/2004	\$2,084	1/18/2005
364	FRESH WAY INC	1/1/2004	\$81,567	10/4/2004
364	FRESH WAY INC	1/1/2004	\$5,206	11/15/2004
364	MCCRUM JAY Y	1/1/2004	\$5,763	10/4/2004
369	HANDY HARDWARE	1/1/2004	\$373	11/30/2004
369	HEATH SR EDWARD K	1/1/2004	\$93	9/20/2004
369	ILLINOIS TOOL WORKS INC & SUBS	1/1/2004	\$10,510	10/18/2004
369	PARENT LUMBER CO INC	1/1/2004	\$2,911	12/13/2004
369	S M D METAL FABRICATION	1/1/2004	\$1,378	9/20/2004
371	HYPONEX CORPORATION	1/1/2004	\$20,277	1/18/2005
371	YORK HOWARD A	1/1/2004	\$23,894	1/31/2005
373	NEVERS CORP	1/1/2004	\$1,033	10/18/2004
373	S H NEVERS INC	1/1/2004	\$1,404	10/12/2004
374	MILLINOCKET FABRICATION & MACHINE	1/1/2004	\$300	4/25/2005
374	OXFORD FEDERAL CREDIT UNION	1/1/2004	\$8,501	4/25/2005
376	A W MADDEN INC	1/1/2004	\$6,247	1/18/2005
377	GARDNER CHIPMILLS MILLINOCKET LLC	1/1/2004	\$27,872	10/25/2004
377	TOGUE POND COMPANY	1/1/2004	\$1,588	4/19/2005
378	J S I STORE FIXTURES INC	1/1/2004	\$1,650	1/24/2005
378	LUMBRA HARDWOODS INC	1/1/2004	\$26,610	10/25/2004
386	JACKMAN LUMBER INC	1/1/2004	\$7,813	9/27/2004
386	MOOSE RIVER LUMBER CO	1/1/2004	\$64,425	9/20/2004
391	PECTIC SEAFOOD INC	1/1/2004	\$358	11/30/2004
396	BLANCHETTE JEFFREY	1/1/2004	\$362	10/25/2004
396	VOISINE BROS INC	1/1/2004	\$8,024	4/25/2005
397	SHEEPSCOT MACHINE WORKS	1/1/2004	\$1,258	4/25/2005
399	DUPONT GERALD R	1/1/2004	\$2,120	2/7/2005
399	JOHN E O'DONNELL & ASSOCIATES INC	1/1/2004	\$375	4/25/2005
399	MCCANN FABRICATION	1/1/2004	\$4,582	1/31/2005
400	NICKERSON CONSTRUCTION INC	1/1/2004	\$275	11/1/2004

BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
401	BREITWEG THOMAS J	1/1/2004	\$1,357	9/27/2004
401	CROSBY MICHAEL	1/1/2004	\$1,426	9/7/2004
401	HARTLEYS	1/1/2004	\$1,052	10/12/2004
401	LOVLEY INVESTMENTS INC	1/1/2004	\$1,694	4/25/2005
401	NEWPORT FAMILY PRACTICE	1/1/2004	\$1,524	9/13/2004
401	NEWPORT INDUSTRIAL FABRICATION INC	1/1/2004	\$9,492	1/10/2005
401	R A PARADIS & SON INC	1/1/2004	\$492	4/25/2005
401	RALPH MCNAUGHTON CONSTRUCTION INC	1/1/2004	\$790	11/30/2004
401	VIC FIRTH MFG, INC.	1/1/2004	\$13,414	9/27/2004
401	WELCH JENNIFER	1/1/2004	\$2,307	11/8/2004
402	DIRIGO INC	1/1/2004	\$1,800	2/7/2005
403	SUNDAY RIVER SKIWAY CORP	1/1/2004	\$58,439	4/25/2005
409	HUSSEY SEATING COMPANY	1/1/2004	\$73,302	10/12/2004
414	GAISFORD HOISINGTON & AKERBERG PA	1/1/2004	\$115	11/30/2004
419	HIGGINS HYDROSEEDING INC.	1/1/2004	\$228	11/1/2004
419	K-D DISPLAY & DESIGN INC	1/1/2004	\$413	10/12/2004
419	MID MAINE MARINE INC	1/1/2004	\$1,778	4/25/2005
419	NET PACK SYSTEMS INC	1/1/2004	\$351	1/18/2005
419	P P C O M INC	1/1/2004	\$3,454	9/7/2004
419	R N HASKINS PRINTING CO INC	1/1/2004	\$2,084	11/1/2004
419	SUPERIOR CONSTRUCTION SERV INC	1/1/2004	\$68	9/13/2004
419	WATERVILLE COUNTRY CLUB INC	1/1/2004	\$4,026	4/25/2005
419	WRABACON INC	1/1/2004	\$275	4/25/2005
420	MANCHESTER VENDING & MUSIC COMPANY	1/1/2004	\$3,746	12/20/2004
420	PALACE PLAYLAND ASSOCIATES LLC	1/1/2004	\$13,431	4/25/2005
421	DOUGLAS & LINDA QUAGLIAROLI PTNRS	1/1/2004	\$1,395	4/25/2005
421	GEORGIA PACIFIC CORP	1/1/2004	\$663,211	4/19/2005
421	H E SARGENT INC.	1/1/2004	\$75,514	4/19/2005
421	HOST LEISURE SERVICES LLC	1/1/2004	\$5,199	4/25/2005
421	JAMES W SEWALL CO INC	1/1/2004	\$11,281	10/18/2004
421	LABREES BAKERY INC	1/1/2004	\$52,000	9/20/2004
421	OLD TOWN CANOE CO	1/1/2004	\$117,615	10/12/2004
421	SMART JENNIFER L	1/1/2004	\$737	4/19/2005
421	STILLWATER SOFT SERVE	1/1/2004	\$2,061	1/31/2005
424	ATHEARN'S VENDING CO	1/1/2004	\$2,372	1/24/2005
424	CAMREP INC	1/1/2004	\$3,995	10/25/2004
424	DIRIGO PINES DEVELOPMENT CO LLC	1/1/2004	\$21	11/1/2004
424	DIRIGO PINES INN LLC	1/1/2004	\$339	11/1/2004
424	MICRODYNE OUTSOURCING INC	1/1/2004	\$37,243	11/15/2004
424	PENOBSCOT VALLEY COUNTRY CLUB	1/1/2004	\$5,485	12/20/2004
424	SCI CLOID LLC	1/1/2004	\$101	9/20/2004
424	SENSOR RESEARCH + DEVELOPMENT CORP	1/1/2004	\$24,097	4/25/2005
424	TREFOIL CORP	1/1/2004	\$597	9/20/2004
425	PENOBSCOT ENERGY RECOVERY CO	1/1/2004	\$45,285	12/13/2004
429	F/V ABSOLUTE	1/1/2004	\$120	9/27/2004
429	ROSS III FRANK E	1/1/2004	\$334	4/25/2005
431	OXFORD HOMES INC	1/1/2004	\$8,721	4/25/2005
433	BAILEY CHARLES L	1/1/2004	\$222	10/12/2004
434	CARQUEST AUTO PARTS OF S PARIS ME	1/1/2004	\$227	4/25/2005
434	LEASE CORP OF AMERICA	1/1/2004	\$106	1/18/2005
439	GOVE BRENDA M	1/1/2003	\$211	11/15/2004
439	GOVE BRENDA M	1/1/2004	\$231	11/30/2004
440	CENTRAL ME CRANE INC	1/1/2004	\$982	1/10/2005
443	DIXFIELD DISCOUNT FUEL INC	1/1/2004	\$822	4/25/2005

BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
446	C M ALMY & SON INC	1/1/2004	\$19,297	4/25/2005
446	CIANBRO FABRICATION & COATING CORP	1/1/2004	\$10,252	4/25/2005
446	DUPLISEA ROBERT	1/1/2004	\$83	9/27/2004
446	FROST'S MOBIL SERVICE	1/1/2004	\$1,111	10/1/2004
446	HIGGINS DANIEL P	1/1/2004	\$439	9/27/2004
446	KLEINSCHMIDT ASSO	1/1/2004	\$7,677	4/25/2005
446	MAINE FENCE CO	1/1/2004	\$2,935	9/20/2004
446	MORTON LARRY & JASON MORTON PTNRS	1/1/2004	\$343	4/19/2005
446	PLASTIC DESIGN INC	1/1/2004	\$16,157	9/20/2004
446	SAS PITTSFIELD INC	1/1/2004	\$5,918	1/18/2005
446	SONOCO PRODUCTS CO	1/1/2004	\$25,559	1/24/2005
446	WELCH DAVID M	1/1/2004	\$382	11/8/2004
450	AMES STEVEN M	1/1/2004	\$136	4/25/2005
450	BROWNE INTERNATIONAL CORP	1/1/2004	\$382	4/19/2005
450	BROWNE TRADING CO INC	1/1/2004	\$4,094	4/19/2005
450	IMAGE INC	1/1/2004	\$1,382	1/10/2005
451	E J CARRIER PORTAGE LLC	1/1/2004	\$50,315	4/25/2005
451	MAINE WOODS COMPANY LLC	1/1/2004	\$95,314	9/13/2004
451	PORTAGE CONSTRUCTION CO INC	1/1/2004	\$363	11/15/2004
452	DAVID B RAYMOND EA PA	1/1/2004	\$63	9/27/2004
453	AAA NORTHERN NEW ENGLAND	1/1/2004	\$32,558	1/18/2005
453	ALBIN, RANDALL & BENNETT	1/1/2004	\$1,488	4/25/2005
453	ALLAGASH BREWING CO INC	1/1/2004	\$7,351	1/10/2005
453	ALLEN SCREEN PRINTING	1/1/2004	\$6,178	4/19/2005
453	APPLICATORS SALES & SERVICE INC	1/1/2004	\$49,526	4/25/2005
453	AUTO EUROPE LLC	1/1/2004	\$51,409	4/25/2005
453	B & G FOODS INC	1/1/2004	\$98,085	11/1/2004
453	BAKER NEWMAN & NOYES	1/1/2004	\$9,356	1/10/2005
453	BAYSIDE EMPLOYEE HEALTH CENTER	1/1/2004	\$809	4/19/2005
453	BINAX INC	1/1/2004	\$18,367	11/30/2004
453	BLACK TIE AT CAMP HAMMOND	1/1/2004	\$814	4/25/2005
453	BOULOS COMPANY THE	1/1/2004	\$3,276	4/19/2005
453	BREW ASSOCIATES	1/1/2004	\$3,168	4/25/2005
453	BROCKWAY SMITH COMPANY	1/1/2004	\$39,568	10/25/2004
453	BROWN & VERGARA LLC	1/1/2004	\$2,052	10/25/2004
453	BURGESS ADVERTISING & ASSOC. INC.	1/1/2004	\$2,083	4/19/2005
453	CARAVAN BEADS INC	1/1/2004	\$949	4/25/2005
453	CASCO BAY BREWING COMPANY	1/1/2004	\$4,221	9/20/2004
453	CATER INC	1/1/2004	\$585	4/25/2005
453	CHARLES SCHWAB & CO INC	1/1/2004	\$1,298	1/18/2005
453	CINQUE TERRE LLC	1/1/2004	\$2,832	4/19/2005
453	CLOSE ENTERPRISES INC	1/1/2004	\$1,446	4/25/2005
453	COFFEE BY DESIGN INC	1/1/2004	\$2,094	1/24/2005
453	CONSOLIDATED CONTAINER COMPANY LP	1/1/2004	\$25,813	10/4/2004
453	CPORT CREDIT UNION	1/1/2004	\$8,709	4/25/2005
453	CVS NORTH PORTLAND LLC	1/1/2004	\$1,558	4/19/2005
453	CVS PINE TREE LLC	1/1/2004	\$1,488	4/19/2005
453	CVS PORTLAND CONGRESS ST LLC	1/1/2004	\$1,210	4/19/2005
453	CVS PORTLAND FOREST LLC	1/1/2004	\$1,800	4/19/2005
453	D L GEARY BREWING CO INC	1/1/2004	\$5,444	11/15/2004
453	DAVIDSON SAMUEL G	1/1/2004	\$396	9/27/2004
453	DISCOUNT BEVERAGE & REDEMPTION	1/1/2004	\$1,903	1/18/2005
453	DRUMMOND WOODSUM & MACMAHON	1/1/2004	\$12,624	4/19/2005
453	EAST BROWN COW MANAGEMENT INC	1/1/2004	\$244	11/30/2004

BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
453	EMERY WATERHOUSE CO & SUBS	1/1/2004	\$76,492	4/25/2005
453	ENDODONTIC ASSOC PA	1/1/2004	\$1,703	10/12/2004
453	ENVIROLOGIX INC.	1/1/2004	\$6,083	4/25/2005
453	ENVIROMAT LLC	1/1/2004	\$1,245	10/25/2004
453	EXPANTEST INC	1/1/2004	\$43	9/20/2004
453	FEDEX FREIGHT EAST INC	1/1/2004	\$239	4/19/2005
453	FLATBREAD PORTLAND INC	1/1/2004	\$4,580	1/18/2005
453	FORE RIVER WAREHOUSE & STORAGE CO	1/1/2004	\$6,037	4/19/2005
453	GG DIRECT A MAINE CORP	1/1/2004	\$4,323	9/27/2004
453	H J ASSOCIATES LTD	1/1/2004	\$6,418	12/13/2004
453	H M PAYSON & CO	1/1/2004	\$6,777	4/19/2005
453	H P HOOD LLC	1/1/2004	\$75,059	9/27/2004
453	HEAD AND NECK SURGICAL SSOC PA	1/1/2004	\$3,710	11/15/2004
453	HOUSING RESOURCES CORP	1/1/2004	\$2,270	10/25/2004
453	I MANY INC	1/1/2003	\$59,832	7/26/2004
453	I MANY INC	1/1/2004	\$86,275	4/25/2005
453	IBF HOLDINGS INC	1/1/2004	\$11,105	4/25/2005
453	IMAGE WORKS	1/1/2004	\$2,135	12/20/2004
453	IMMU CELL CORP	1/1/2004	\$15,635	9/20/2004
453	J & S ELICHAA INC	1/1/2004	\$3,123	11/8/2004
453	J WESTON WALCH PUBLISHER	1/1/2004	\$7,338	1/31/2005
453	J.B. BROWN & SONS	1/1/2004	\$1,041	4/19/2005
453	JOHNSON MARGARET T	1/1/2004	\$281	9/7/2004
453	JOKERS TWO INC	1/1/2004	\$6,073	12/20/2004
453	JOSEPH'S INC	1/1/2004	\$351	11/30/2004
453	JOTUL NORTH AMERICA INC	1/1/2004	\$39,012	11/30/2004
453	JOTUL NORTH AMERICA INC	1/1/2004	\$4,619	1/10/2005
453	KAPLAN & GRANT	1/1/2004	\$202	4/25/2005
453	KD LANDSCAPING COMPANY	1/1/2004	\$1,481	4/25/2005
453	LENS LIBRARY LLC	1/1/2004	\$1,234	1/18/2005
453	LIGHTFOOT ROBERT B	1/1/2004	\$133	11/1/2004
453	LINWOOD R HIGGINS INC	1/1/2004	\$21,664	10/25/2004
453	MACOMBER INC	1/1/2004	\$5,236	1/24/2005
453	MAINE BIOTECHNOLOGY SERVICES INC	1/1/2004	\$7,452	1/18/2005
453	MAINE EMPLOYERS MUTUAL INSURANCE C	1/1/2004	\$28,515	4/25/2005
453	MAINE EYE CENTER PA	1/1/2004	\$15,849	4/25/2005
453	MAINE PARTS & MACHINE INC	1/1/2004	\$35,267	11/30/2004
453	MAINE PHOTO EXPRESS INC	1/1/2004	\$2,201	11/15/2004
453	MAINE SURGICAL CARE GROUP PA	1/1/2004	\$10,594	4/25/2005
453	MAINELINE DISTRIBUTORS	1/1/2004	\$1,990	1/24/2005
453	MALONE COMMERCIAL BROKERS INC	1/1/2004	\$1,197	9/7/2004
453	MARICAL INC	1/1/2004	\$7,427	4/25/2005
453	MEDICAL MUTUAL INS CO OF ME	1/1/2004	\$31,562	9/27/2004
453	MEDICAL PROVIDER MANAGEMENT CO LLC	1/1/2004	\$1,274	9/27/2004
453	MEMIC SERVICES INC	1/1/2004	\$6,005	4/19/2005
453	MENLO WORLDWIDE FORWARDING INC	1/1/2004	\$581	11/8/2004
453	MERRILL MARINE TERMINAL SERVICES I	1/1/2004	\$26,040	4/25/2005
453	MILLIKEN BROS. INC.	1/1/2004	\$2,894	1/18/2005
453	MMIC SERVICES COMPANY INC	1/1/2004	\$5,984	9/20/2004
453	NORMAN HANSON & DETROY	1/1/2004	\$5,936	4/25/2005
453	NORTH ATLANTIC SCAFFOLDING CO.	1/1/2004	\$1,336	11/30/2004
453	NORTHWEST AIRLINES INC	1/1/2004	\$1,309	9/27/2004
453	OAKHURST DAIRY	1/1/2004	\$161,914	4/25/2005
453	OCTOBER CORPORATION	1/1/2004	\$91	4/19/2005

BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
453	OLIVER VENDING & MUSIC SYSTEMS	1/1/2004	\$6,475	9/7/2004
453	OLYMPIA EQUITY INVESTORS I LP	1/1/2004	\$8,418	1/18/2005
453	P&O PORTS NEW ENGLAND INC	1/1/2004	\$5,024	11/30/2004
453	PACIFIC & SOUTHERN COMPANY INC	1/1/2003	\$64,737	11/1/2004
453	PARKER HANNIFIN CORP & SUB	1/1/2004	\$323,414	9/27/2004
453	PAUL G WHITE TILE CO INC	1/1/2004	\$3,906	10/12/2004
453	PEDIATRIC CARDIOLOGY ASSOC	1/1/2004	\$1,157	11/30/2004
453	PETRUCCELLI MARTIN & HADDOW LLP	1/1/2004	\$783	1/24/2005
453	PHOENIX WELDING	1/1/2004	\$5,406	10/25/2004
453	PITNEY BOWES MANAGEMENT SERVICES	1/1/2004	\$939	9/20/2004
453	PJH ASSOCIATES LLC	1/1/2004	\$12,565	4/25/2005
453	PORTLAND DRY CLEANERS INC	1/1/2004	\$4,443	1/31/2005
453	PORTLAND HOTEL ASSOCIATES LLC	1/1/2004	\$15,425	11/1/2004
453	PORTLAND MAINE BASEBALL INC	1/1/2004	\$9,522	10/25/2004
453	PORTLAND PIRATES LLC	1/1/2004	\$379	4/25/2005
453	PORTLAND UROLOGIC ASSOC	1/1/2004	\$2,875	9/27/2004
453	PRESUMSCOT FREEMAC INC	1/1/2004	\$605	1/10/2005
453	R M DAVIS INC	1/1/2004	\$6,261	9/27/2004
453	RAM TRUST SERVICES INC	1/1/2004	\$1,845	1/10/2005
453	RESORT SPORTS NETWORK INC	1/1/2004	\$39,060	9/13/2004
453	RESTORATIVE & AESTHETIC DENTAL ASS	1/1/2004	\$3,259	12/13/2004
453	RI-RA OF PORTLAND LLC	1/1/2004	\$13,227	10/25/2004
453	RICHARD P WALTZ PLBG & HTG CO	1/1/2004	\$2,739	4/25/2005
453	ROBINSON KRIGER & MCCALLUM	1/1/2004	\$418	4/25/2005
453	S M R T INC	1/1/2004	\$10,090	9/7/2004
453	SCHLOTTERBECK & FOSS COMPANY	1/1/2004	\$7,990	4/25/2005
453	SHIPYARD BREWING COMPANY LIMITED L	1/1/2004	\$25,554	4/19/2005
453	SPUTNIK IDA INC	1/1/2004	\$697	1/18/2005
453	SQUEAKY CLEAN LLC	1/1/2004	\$694	4/25/2005
453	STROUDWATER ASSOCIATES	1/1/2004	\$1,396	11/30/2004
453	SUN CITY TANNING INC	1/1/2004	\$1,129	1/18/2005
453	TALENT TREE CRYSTAL INC	1/1/2004	\$10	4/19/2005
453	THE ALSTER CORPORATION	1/1/2004	\$137	1/18/2005
453	THE CONCORD BUYING GROUP INC	1/1/2004	\$2,296	4/19/2005
453	USF RED STAR INC	1/1/2004	\$17,413	4/25/2005
453	VERRILL & DANA LLP	1/1/2004	\$11,351	4/19/2005
453	VOGEL & DUBOIS PA	1/1/2004	\$1,040	10/12/2004
453	WARREN CURRIER & BUCHANAN	1/1/2004	\$906	11/1/2004
453	WISE BUSINESS FORMS INC	1/1/2004	\$63,132	10/12/2004
453	X CAFE LLC	1/1/2004	\$8,851	9/27/2004
453	X-PRESS OF MAINE	1/1/2004	\$4,791	4/19/2005
456	A & L CONSTRUCTION INC	1/1/2004	\$1,752	4/25/2005
456	ACADEMY GENERAL DENTISTRY	1/1/2004	\$2,706	9/20/2004
456	ACME-MONACO CORP	1/1/2004	\$621	11/15/2004
456	AROOSTOOK UROLOGY INC	1/1/2004	\$1,344	1/10/2005
456	B R SMITH ASSOCIATES INC	1/1/2004	\$384	1/10/2005
456	CAM MFG INC	1/1/2004	\$5,324	1/10/2005
456	CHAMBERS RODNEY E	1/1/2004	\$71	11/15/2004
456	CLAIRES BOUTIQUES INC	1/1/2004	\$67	10/12/2004
456	CLAIRES BOUTIQUES INC	1/1/2004	\$28	11/30/2004
456	CUSHMAN WARREN	1/1/2004	\$2,640	9/7/2004
456	DUNLEAVY LAW OFFICES, PA	1/1/2004	\$49	4/25/2005
456	FREEMAN MOTOR CO INC	1/1/2004	\$103	10/18/2004
456	HARDING ALAN F	1/1/2004	\$551	11/30/2004

BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
456	HARRY'S AUTO SALES	1/1/2004	\$4,805	9/7/2004
456	JP LD CORPORATION	1/1/2004	\$186	10/4/2004
456	LAGERSTROM FARMS INC	1/1/2004	\$8,271	11/15/2004
456	M & M SHEETMETAL & WELDING INC	1/1/2004	\$1,262	9/20/2004
456	MAINE WINTER SPORTS CENTER	1/1/2004	\$1,975	9/7/2004
456	MAYSVILLE FARMS INC	1/1/2004	\$615	4/19/2005
456	MMG INSURANCE CO	1/1/2004	\$13,947	9/27/2004
456	NEP SK INC	1/1/2004	\$9,693	10/12/2004
456	NEUMAYER JAMES C	1/1/2004	\$610	10/25/2004
456	NORTHEAST PACKAGING CO	1/1/2004	\$31,901	10/25/2004
456	NORTHERN LIGHTS MOTEL	1/1/2004	\$202	10/25/2004
456	NORTHERN MAINE SPEECH LANGUAGE	1/1/2004	\$126	10/25/2004
456	NORTON LISA J	1/1/2004	\$50	10/4/2004
456	P-N-M CONSTRUCTION CO INC	1/1/2004	\$596	12/13/2004
456	PERRYS INC	1/1/2004	\$405	12/13/2004
456	PRESQUE ISLE COUNTRY CLUB	1/1/2004	\$2,380	9/27/2004
456	RENTOWN INC.	1/1/2004	\$1,649	1/31/2005
456	THOMPSON ARTHUR H	1/1/2004	\$263	1/10/2005
456	THOMPSON ROBERT P	1/1/2004	\$150	9/13/2004
456	TOTH JEAN L	1/1/2004	\$376	4/19/2005
456	TROYCO LLC	1/1/2004	\$2,312	4/19/2005
456	WING LI LUNG INC	1/1/2004	\$3,729	4/19/2005
457	MURRAY LAPLANT INC	1/1/2004	\$2,224	11/30/2004
457	WHEATON & MCLAUGHLIN INC	1/1/2004	\$140	4/25/2005
459	GOGGINS SUPERMARKET INC	1/1/2004	\$4,708	4/25/2005
460	RANGELEY LOGGING	1/1/2004	\$10,781	4/25/2005
460	ROBERT WARREN WENTWORTH JR INC	1/1/2004	\$1,198	4/25/2005
460	TACTICAL POWER SYSTEMS CORPORATION	1/1/2004	\$454	1/24/2005
462	DWAYNE BUZZELL EXCAVATION LANDSCAP	1/1/2004	\$1,524	10/18/2004
462	GENERAL SIGNAL CORPORATION	1/1/2004	\$48,215	4/19/2005
462	JOM INC	1/1/2004	\$3,615	10/25/2004
463	SAUNDERS MANUFACTURING & MARKETING	1/1/2004	\$29,571	9/13/2004
465	EXIT 43 QUIK STOP	1/1/2003	\$914	7/26/2004
465	EXIT 43 QUIK STOP	1/1/2004	\$1,218	4/19/2005
465	GILPATRICK WILBUR F	1/1/2004	\$422	1/10/2005
465	MAINE SCIENTIFIC INC	1/1/2004	\$2,792	4/25/2005
465	MICRO TECHNOLOGIES INC	1/1/2004	\$1,937	4/25/2005
465	P R RUSSELL INC	1/1/2004	\$13,376	1/18/2005
468	AFFILIATED FISCAL CONSULTANTS	1/1/2004	\$209	4/25/2005
468	BARNES ELLEN S	1/1/2004	\$571	4/19/2005
468	BURPEE CARPENTER & HUTCHINS FUNERA	1/1/2004	\$133	1/18/2005
468	CAFE MIRANDA	1/1/2004	\$456	4/25/2005
468	CHARTRAND IMPORTS	1/1/2004	\$59	1/31/2005
468	COASTAL PUBLICATIONS INC	1/1/2004	\$276	4/25/2005
468	ELECTROTECH INC	1/1/2003	\$4,345	7/26/2004
468	FISHER ENGINEERING	1/1/2004	\$62,500	4/19/2005
468	FLINT ENTERPRISES INC	1/1/2004	\$132	12/20/2004
468	FLINT ENTERPRISES INC	1/1/2004	\$2,748	1/10/2005
468	FMC CORP & COMB GRP	1/1/2004	\$126,208	10/12/2004
468	HURRICANE ISLE OUTWARD BOUND SCHOO	1/1/2004	\$1,333	11/30/2004
468	INTERSTATE SEPTIC SYSTEMS INC	1/1/2004	\$2,107	10/4/2004
468	KANGAS & KANGAS	1/1/2004	\$231	11/15/2004
468	KENNISTON TOBY W	1/1/2004	\$1,117	1/10/2005
468	MAIL SERVICES INC	1/1/2004	\$4,466	4/25/2005

BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
468	NORDSTROM RHONDA H	1/1/2004	\$123	4/25/2005
468	OAK ISLAND SEAFOOD INC	1/1/2004	\$9,753	4/25/2005
468	ROCK CITY INC	1/1/2004	\$320	1/18/2005
468	ROCKLAND GOLF CLUB INC	1/1/2004	\$456	4/25/2005
468	S E C INC	1/1/2004	\$851	11/15/2004
468	SATCHI INC	1/1/2004	\$562	4/25/2005
468	SECOND READ INC	1/1/2004	\$489	12/20/2004
468	TARGET MARKETING MAINE INC	1/1/2004	\$263	4/25/2005
469	DANICA DESIGN INC	1/1/2004	\$573	4/25/2005
469	FARLEY & SON INC	1/1/2004	\$2,139	4/25/2005
469	MAINE COAST EYE CARE	1/1/2004	\$1,418	1/18/2005
469	MID-COAST RECREATION CENTER, INC	1/1/2003	\$4,886	7/26/2004
469	MID-COAST RECREATION CENTER, INC	1/1/2004	\$4,886	4/25/2005
473	GAMMON SHIRLEY A	1/1/2004	\$172	4/19/2005
473	KAYNOR & KRECKEL PA	1/1/2004	\$120	4/25/2005
473	RUMFORD PAPER COMPANY	1/1/2004	\$1,735,805	10/4/2004
474	ADVENTURE AMUSEMENTS LLC	1/1/2004	\$24,150	10/12/2004
474	BASEBALL INC AND ASTROSPHERE INC	1/1/2004	\$1,653	10/12/2004
474	BIODESIGN INCORPORATED	1/1/2004	\$5,659	11/15/2004
474	C P TECHNOLOGIES INC	1/1/2004	\$1,107	4/25/2005
474	COASTAL INDUSTRIAL	1/1/2004	\$25,544	10/4/2004
474	FUNTOWN SPLASHTOWN USA INC	1/1/2004	\$24,773	10/12/2004
474	GENERAL DYNAMICS ARMAMENT AND TECH	1/1/2004	\$90,510	10/12/2004
474	HOWARD SPORTS INC	1/1/2004	\$7,769	4/25/2005
474	LANK MACHINING CO LLC	1/1/2004	\$2,351	10/4/2004
474	LEARY JAMES H	1/1/2004	\$609	10/25/2004
474	SACO SPORT & FITNESS INC	1/1/2004	\$934	4/19/2005
474	SANWECO INC	1/1/2003	\$2,990	7/26/2004
474	SPLASHTOWN USA LLC	1/1/2004	\$6,292	10/12/2004
474	XURON CORP	1/1/2004	\$1,322	10/18/2004
474	ZYACORP ENTERTAINMENT I LLC	1/1/2004	\$20,109	1/10/2005
475	CHAMBERLAND JAMES M	1/1/2004	\$1,864	9/13/2004
475	LABRIE DANIEL	1/1/2004	\$4,226	4/25/2005
475	RF CHAMBERLAND, INC.	1/1/2004	\$20,338	9/7/2004
475	TARDIF JEAN G	1/1/2004	\$629	10/4/2004
476	BIO-REMEDIATION SERVICES INC	1/1/2004	\$210	9/27/2004
477	DUBAY TRUCKING INC	1/1/2004	\$4,905	11/15/2004
477	J A & R FARMS	1/1/2004	\$247	9/27/2004
477	M DAIGLE & SONS LOGGING INC	1/1/2004	\$3,358	11/1/2004
477	NORTH COUNTRY LOGGING INC	1/1/2004	\$110	1/18/2005
477	PELLETIER OWEN H	1/1/2004	\$3,113	12/20/2004
477	R B LOGGING INC	1/1/2004	\$3,113	1/31/2005
479	TOM BOURGOIN LOGGING INC	1/1/2004	\$1,627	9/20/2004
481	CYRO INDUSTRIES	1/1/2004	\$258,392	1/18/2005
481	FLEMISH MASTER WEAVERS INC	1/1/2004	\$64,880	4/19/2005
481	GENEST CONCRETE WORKS INC.	1/1/2004	\$47,217	1/10/2005
481	JAGGER BROTHERS INC	1/1/2004	\$5,396	1/24/2005
481	NASHUA HOLLIS CVS INC	1/1/2004	\$255	1/24/2005
481	R & V INDUSTRIES INC	1/1/2004	\$18,262	4/19/2005
481	SMITTY'S CINEMA - SANFORD, LLC	1/1/2004	\$3,815	1/10/2005
481	U S OPTICAL DISC INC	1/1/2004	\$24,053	1/10/2005
481	US FELT MANUFACTURING CO	1/1/2004	\$11,159	10/12/2004
481	WASCO PRODUCTS INC	1/1/2003	\$15,787	7/26/2004
481	WASCO PRODUCTS INC	1/1/2004	\$17,171	1/24/2005

BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
483	BOYLE ASSOCIATES	1/1/2004	\$415	11/30/2004
483	INTERGRATED DISABILITY RESOURCES	1/1/2004	\$4,678	1/18/2005
483	IRON MOUNTAIN INFORMATION MANAGEME	1/1/2004	\$7,767	1/18/2005
483	JOHNSON CARL A	1/1/2004	\$691	9/27/2004
483	LISA P HOWARD DDS LLC	1/1/2004	\$443	10/25/2004
483	MAINE EARTHMOVING INC	1/1/2004	\$4,710	1/10/2005
483	MAINE LUBE EXPRESS INC	1/1/2004	\$394	4/25/2005
483	MAINE NEUROLOGY PA	1/1/2004	\$4,095	9/27/2004
483	MARK DIAMOND DDS LLC	1/1/2004	\$1,729	12/13/2004
483	NEW ENGLAND TRUCK TIRE CENTERS INC	1/1/2003	\$2,612	7/26/2004
483	NEW ENGLAND TRUCK TIRE CENTERS INC	1/1/2004	\$3,220	11/15/2004
483	PACTIV CORP	1/1/2004	\$6,575	4/25/2005
483	RICH TOOL & DIE CO	1/1/2004	\$61,057	10/4/2004
483	RTS PACKAGING LLC	1/1/2004	\$25,285	1/24/2005
483	STERLING ROPE COMPANY INC	1/1/2004	\$13,240	10/25/2004
483	WAGON MASTERS INC	1/1/2004	\$403	11/1/2004
484	ROBBINS LUMBER INC	1/1/2004	\$48,739	10/4/2004
484	SPROWL BLDG COMPONENTS INC	1/1/2004	\$6,762	9/27/2004
485	BROWN ROGER A	1/1/2004	\$56	11/8/2004
485	CAMERON PAVING INC	1/1/2004	\$1,049	1/10/2005
485	COOKS CROSSING INC	1/1/2004	\$153	4/19/2005
485	CURTIS DENNIS E	1/1/2004	\$676	1/18/2005
485	FILLMORE'S INCORPORATED	1/1/2004	\$544	10/18/2004
485	GENERAL ALUM & CHEMICALS CORPORATI	1/1/2004	\$24,630	9/7/2004
485	HAMILTON MARINE INC	1/1/2004	\$627	4/25/2005
485	KINNEY KENNETH M	1/1/2004	\$167	11/15/2004
485	KINNEY MAX G	1/1/2004	\$1,506	11/8/2004
485	KINNEY'S CONSTRUCTION, INC.	1/1/2004	\$57	11/1/2004
485	MARGER ENTERPRISES INC	1/1/2004	\$754	1/31/2005
485	RHUMB LINE INC	1/1/2004	\$131	4/25/2005
485	SEAPORT FAMILY PRACITCE PA	1/1/2004	\$636	2/7/2005
485	SEARSPORT PINES GOLF COURSE	1/1/2004	\$656	10/12/2004
485	SPRAGUE ENERGY CORP	1/1/2004	\$52,390	9/20/2004
485	ST CLAIR DAVID	1/1/2004	\$882	10/18/2004
485	STEAMBOAT PARTNERS INC	1/1/2004	\$1,918	10/18/2004
493	DONALD W COLE & WILLIAM C COLE PTN	1/1/2004	\$4,836	1/18/2005
494	AMERICARB INC	1/1/2004	\$230,850	4/25/2005
494	BEDFORD RAYMOND P	1/1/2004	\$977	10/12/2004
494	BELMONT MOTEL CORP	1/1/2004	\$717	4/25/2005
494	CARRIER CHIPPING INC	1/1/2004	\$14,454	10/18/2004
494	DIONNE STEPHEN P	1/1/2004	\$186	4/19/2005
494	FRAZIER MARK A	1/1/2004	\$419	4/19/2005
494	GIFFORD'S DAIRY INC	1/1/2004	\$11,578	4/25/2005
494	NORTHERN MAINE HAULING, INC	1/1/2004	\$5,328	10/18/2004
494	OCCUPATIONAL HEALTH RESEARCH	1/1/2004	\$5,244	9/27/2004
494	PERKINS TOWNSEND SHAY & TALBOT, PA	1/1/2004	\$228	11/1/2004
494	RICHARD CARRIER TRUCKING INC	1/1/2004	\$49,635	9/27/2004
494	WALKER INDUSTRIAL SERVICES INC	1/1/2004	\$2,389	10/12/2004
496	KEVIN E BRANNEN CORPORATION	1/1/2004	\$4,546	9/7/2004
496	LILLEY FARMS INC	1/1/2004	\$1,414	12/13/2004
497	KENNEBEC LUMBER CO	1/1/2004	\$70,272	4/25/2005
503	AINSWORTH THELIN CHAMBERLAIN & RAF	1/1/2004	\$636	1/18/2005
503	ALLEGIANCE FINANCIAL GROUP INC	1/1/2004	\$149	10/18/2004
503	AMERICAN STEEL & ALUMINUM CORP	1/1/2004	\$3,617	11/1/2004

BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
503	BRINKER RESTAURANT CORP	1/1/2004	\$2,654	4/25/2005
503	CHEMOGEN INC	1/1/2004	\$1,689	1/10/2005
503	COAST LINE CREDIT UNION	1/1/2004	\$378	1/18/2005
503	CROSBY GARY J	1/1/2004	\$1,161	10/18/2004
503	CVS MILL CREEK LLC	1/1/2004	\$923	1/10/2005
503	CVS MILL CREEK LLC	1/1/2004	\$551	4/19/2005
503	FAIRCHILD SEMICONDUCTOR CORP	1/1/2004	\$2,597,930	9/7/2004
503	GAMESTOP INC	1/1/2004	\$112	1/31/2005
503	GLORIA JEANS COFFEE BEAN CORP	1/1/2004	\$255	10/12/2004
503	GPM CREDIT UNION	1/1/2004	\$4,222	10/18/2004
503	GULF OIL LIMITED PARTNERSHIP	1/1/2004	\$7,052	4/25/2005
503	HANNAFORD TRUCKING CO	1/1/2004	\$49,061	12/20/2004
503	HCB HOLDINGS INC	1/1/2004	\$1,071	4/19/2005
503	HOMEGOODS INC	1/1/2004	\$742	4/19/2005
503	HOWE THOMAS R	1/1/2004	\$61	10/25/2004
503	IDEALEASE OF MAINE INC	1/1/2004	\$328	11/30/2004
503	IMERY'S KAOLIN, INC.	1/1/2004	\$36,473	4/25/2005
503	INTELLICARE, INC	1/1/2004	\$5,455	1/18/2005
503	J HAMILTON & CO	1/1/2004	\$3,196	4/19/2005
503	JOINERY INC	1/1/2004	\$2,428	1/24/2005
503	KNS-TH PORTLAND LLC	1/1/2004	\$2,583	10/25/2004
503	KWIK KOPY PRINTING	1/1/2004	\$1,169	4/25/2005
503	LONE STAR STEAKHOUSE & SALOON OF M	1/1/2004	\$2,728	12/13/2004
503	MACY'S EAST, INC.	1/1/2004	\$10,118	10/12/2004
503	MAINE MALL MOTORS	1/1/2004	\$3,053	11/1/2004
503	MAINE REAL ESTATE INFORMATION SYST	1/1/2004	\$664	1/18/2005
503	MAINE RETAILER INC	1/1/2004	\$89	1/10/2005
503	MARSH CYNTHIA B	1/1/2004	\$325	10/12/2004
503	NATIONAL DISTRIBUTORS INC	1/1/2004	\$7,236	10/4/2004
503	NATIONAL SEMICONDUCTOR CORP	1/1/2004	\$3,899,288	9/7/2004
503	NORTHEAST TURF HUE INC	1/1/2004	\$11	1/10/2005
503	OCB RESTAURANT CO.	1/1/2004	\$586	4/25/2005
503	ORAL SURGERY ASSOCIATES PA	1/1/2004	\$2,293	10/18/2004
503	OUTBACK/NEW ENGLAND II LP	1/1/2004	\$5,333	1/10/2005
503	PLASTIC AND HAND SURGICAL ASSOC	1/1/2003	\$3,460	7/26/2004
503	PLASTIC AND HAND SURGICAL ASSOC	1/1/2004	\$5,426	4/19/2005
503	PORTLAND PIPE LINE CORPORATION	1/1/2004	\$11,625	11/8/2004
503	PORTLAND VALVE INC	1/1/2004	\$39,013	1/24/2005
503	QUADIC SYSTEMS INC	1/1/2004	\$3,376	1/18/2005
503	RARE HOSPITALITY MANAGEMENT INC	1/1/2003	\$21	1/18/2005
503	RETINA CENTER OF MAINE LLC	1/1/2004	\$2,681	1/10/2005
503	RICETTA'S INC	1/1/2004	\$853	4/19/2005
503	RIVER HILLS WILSONS INC	1/1/2004	\$128	4/25/2005
503	RUETTY MICHAEL T	1/1/2004	\$778	12/20/2004
503	SAFETECH CONSULTANTS INC	1/1/2004	\$101	11/1/2004
503	SELIGMAN DATA CORP	1/1/2004	\$13,849	4/25/2005
503	SEMICONDUCTOR OF ME FDRL CREDIT UN	1/1/2004	\$402	10/4/2004
503	SOUTH PORT MARINE LLC	1/1/2004	\$1,414	4/19/2005
503	TARGET STORES	1/1/2004	\$7,575	1/31/2005
503	TARGET STORES	1/1/2004	\$7,498	4/25/2005
503	WILLIAMS SONOMA STORES INC	1/1/2004	\$5,990	4/19/2005
505	COASTAL RETAIL CORP	1/1/2004	\$399	2/7/2005
508	DAVIS + HANSCOM INC	1/1/2004	\$1,857	10/25/2004
508	S E LIBBY REMODELING CONT INC	1/1/2004	\$94	11/30/2004

BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
513	HEATH JR RICHARD A	1/1/2004	\$116	1/10/2005
513	PERRY EDWARD	1/1/2004	\$1,374	1/18/2005
515	STONINGTON SEA PRODUCTS	1/1/2004	\$2,592	11/1/2004
517	BIRDEN SR KENNETH W	1/1/2004	\$294	1/18/2005
527	DRAGON PRODUCTS CO INC	1/1/2004	\$163,414	9/20/2004
529	ALDRICH ENTERPRISES, LLC	1/1/2004	\$8,844	4/19/2005
529	COASTAL METAL FAB INC	1/1/2004	\$2,273	1/24/2005
529	HOWARD SPORTS TOPSHAM INC	1/1/2004	\$1,634	4/19/2005
529	VILLAGE CANDLE INC	1/1/2004	\$14,594	4/19/2005
530	TRUMPET ISLAND SALMON FARM INC	1/1/2004	\$3,801	4/25/2005
531	ATLANTIC ACCEPTANCE CORPORATION	1/1/2004	\$1,187	11/8/2004
531	RICHARDS BLAINE A	1/1/2004	\$745	10/12/2004
532	ARCHER CARL G	1/1/2004	\$476	12/13/2004
532	BENSON JOYCE	1/1/2004	\$772	4/25/2005
532	DUSOE PETER B	1/1/2004	\$171	10/12/2004
532	FLETCHER JUDY K	1/1/2004	\$167	11/30/2004
537	KEVLAR INDUSTRIES INC	1/1/2004	\$6,838	4/25/2005
537	LECLERC JEAN	1/1/2004	\$718	11/8/2004
539	ALLEN DAVID P	1/1/2004	\$590	4/25/2005
539	NATANIS GOLF COURSE	1/1/2004	\$4,736	4/25/2005
543	HOPKINS BOATYARD INC	1/1/2004	\$1,456	12/20/2004
547	BEAUDOIN DENIS E	1/1/2004	\$18	10/18/2004
547	BRUNICK JERRY M	1/1/2004	\$42	10/18/2004
547	CASTNER FARM INC	1/1/2004	\$1,166	4/19/2005
547	COHEN PHILIP S	1/1/2004	\$186	4/25/2005
547	CUSTOM CORDAGE LLC	1/1/2004	\$1,549	9/20/2004
547	EVERGREEN NURSERY INC	1/1/2004	\$527	10/12/2004
547	GDS INC	1/1/2004	\$86	4/25/2005
547	HAROLD C RALPH CHEVROLET INC	1/1/2004	\$919	10/18/2004
547	KWS INC	1/1/2004	\$1,560	11/15/2004
547	LASH ANTHONY D	1/1/2004	\$881	4/19/2005
547	MAINE WATER UTILITIES ASSOCIATION	1/1/2004	\$57	12/13/2004
547	MEDOMAK VETERINARY SERVICES INC	1/1/2004	\$692	4/19/2005
547	MILLER LEMUEL M	1/1/2004	\$308	12/20/2004
547	MILLER RONALD L	1/1/2004	\$73	4/25/2005
547	MOODYS RESTAURANT	1/1/2004	\$920	12/20/2004
547	NEW ENGLAND 800 COMPANY	1/1/2004	\$4,545	4/25/2005
547	ORFF SOLOMON E	1/1/2004	\$138	10/12/2004
547	PROCK MERLE E	1/1/2004	\$297	11/30/2004
547	THE SCIENCE SOURCE	1/1/2004	\$1,711	10/18/2004
548	ROARING BROOK NURSERIES INC	1/1/2004	\$1,209	12/20/2004
549	DEPREY & SONS INC	1/1/2004	\$277	11/30/2004
549	DUCAS LOGGING INC	1/1/2004	\$3,670	10/25/2004
549	JANDREAU ANDY S	1/1/2004	\$282	10/18/2004
549	TIMBERLINE LOGGING	1/1/2004	\$1,905	10/4/2004
556	A E HODSDON	1/1/2004	\$276	11/1/2004
556	A G EDWARDS & SONS INC	1/1/2004	\$413	4/25/2005
556	ACHRAMOWICZ & JOHNSON CPA'S PA	1/1/2004	\$111	11/15/2004
556	AMAN CORP	1/1/2003	\$3,119	7/26/2004
556	ANCO INC	1/1/2004	\$375	12/20/2004
556	B & B INC	1/1/2004	\$216	4/19/2005
556	BRYAN CHRISTOPHE M	1/1/2004	\$125	4/25/2005
556	CATHERINE M. KIMBALL DO PA	1/1/2004	\$1,022	10/4/2004
556	CBC CORP	1/1/2004	\$73	10/25/2004

BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
556	CENTRAL MAINE CHRY-PLYM-DODGE	1/1/2004	\$2,591	4/25/2005
556	CHARLES B DAVIS CO INC	1/1/2004	\$548	9/7/2004
556	COSGROVE AGENCY INC	1/1/2004	\$24	1/31/2005
556	CVS OF WATERVILLE MAINE LLC	1/1/2004	\$773	1/10/2005
556	DIRIGO ENGINEERING	1/1/2004	\$1,690	10/18/2004
556	DONALD J. & RACHEL C. PARADIS PTNR	1/1/2004	\$416	4/19/2005
556	EDWARD S RIGGS INVESTMENT COUNSEL	1/1/2004	\$62	9/13/2004
556	ELM CITY SURGICAL PA	1/1/2004	\$588	9/27/2004
556	ESTHETIC & RECONSTRUCTIVE DENTISTR	1/1/2004	\$2,154	11/8/2004
556	EYE CENTER OF CENTRAL MAINE	1/1/2004	\$5,232	4/19/2005
556	FASTWASH INC.	1/1/2004	\$1,123	11/30/2004
556	GARY C FERGUSON DMD MS LLC	1/1/2004	\$2,115	9/27/2004
556	GIGUERE ENTERPRISES INC	1/1/2004	\$671	9/20/2004
556	GREATER WATERVILLE AREA FCU	1/1/2004	\$506	9/20/2004
556	GRIFFIN LAWRENCE	1/1/2004	\$30	1/18/2005
556	HAMLINS SPORTS WORLD INC	1/1/2004	\$3,061	1/18/2005
556	HEALTHFIRST FEDERAL CREDIT UNION	1/1/2004	\$1,925	1/18/2005
556	HUHTAMAKI COMPANY MANUFACTURING	1/1/2004	\$273,753	1/24/2005
556	KENNEBEC FED SVGS & LOAN OF WATERV	1/1/2004	\$2,713	4/19/2005
556	KENNEBEC YACHT CLUB	1/1/2004	\$13,460	12/13/2004
556	MAINE EYE CARE ASSOCIATES	1/1/2004	\$4,594	10/18/2004
556	MAINE EYE CARE ASSOCIATES	1/1/2004	\$1,113	11/1/2004
556	MAROON FLOORING INC	1/1/2004	\$682	11/15/2004
556	MDM MOTELS INC	1/1/2004	\$399	4/19/2005
556	NOTRE DAME WATERVILLE FED CREDIT U	1/1/2004	\$2,905	9/27/2004
556	PINE TREE WASTE SYSTEM INC	1/1/2004	\$8,311	1/10/2005
556	PINE TREE WASTE SYSTEM INC	1/1/2004	\$40,785	4/19/2005
556	PRIME FINANCIAL INVESTMENTS & INSU	1/1/2004	\$55	11/30/2004
556	SATURN BUSINESS SERVICES INC	1/1/2004	\$515	10/25/2004
556	SHIRO BURTON G	1/1/2004	\$36	9/20/2004
556	SOUTH BEACH TANNING INC	1/1/2004	\$334	1/24/2005
556	SOUTH BEACH TANNING INC	1/1/2004	\$301	4/19/2005
556	THE WOODLANDS INC	1/1/2004	\$3,946	9/27/2004
556	THOMPSON VOLKSWAGON INC	1/1/2004	\$1,445	4/25/2005
556	WATERVILLE OB/GYN PA	1/1/2004	\$835	10/18/2004
556	WHEELER & AREY PA	1/1/2004	\$364	10/4/2004
556	WOO HOO INC	1/1/2004	\$263	4/25/2005
561	TRAFTON LAWRENCE C	1/1/2004	\$355	1/31/2005
562	BODACIOUS BREADS INC	1/1/2003	\$4,682	7/26/2004
562	BROWN JR CARL E	1/1/2004	\$34	9/20/2004
562	FREEMAN SR GARY W	1/1/2004	\$471	9/20/2004
562	MILLIARD CONSTRUCTION CO INC	1/1/2004	\$528	1/31/2005
562	MORSE MARTIN E	1/1/2004	\$126	9/20/2004
562	SPENCER PRESS OF MAINE INC	1/1/2004	\$215,298	10/4/2004
565	BARSTOW III GEORGE	1/1/2004	\$4,758	10/4/2004
565	BMW OF NORTH AMERICA LLC	1/1/2004	\$923	12/13/2004
565	CAND INC	1/1/2004	\$1,240	11/30/2004
565	CROWN EQUIPMENT CORP	1/1/2004	\$10,889	12/13/2004
565	CSP MOBILE PRODUCTIONS LLC	1/1/2004	\$73,247	10/18/2004
565	CVS WESTBROOK MAINE LLC	1/1/2004	\$1,040	1/24/2005
565	D & G MACHINE PRODUCTS INC	1/1/2004	\$161,114	4/25/2005
565	D & G P-R COMPANY	1/1/2004	\$20,650	4/19/2005
565	DESMOND & RAND PA	1/1/2004	\$59	11/30/2004
565	DIRENZO & SONS COMPANY	1/1/2004	\$346	11/8/2004

BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
565	DOLPHIN INVESTMENTS LLC	1/1/2004	\$214	4/25/2005
565	E & L INC	1/1/2004	\$66	4/25/2005
565	IDEXX INFORMATICS INC	1/1/2004	\$87	4/25/2005
565	IDEXX LAB INC	1/1/2004	\$227,537	10/18/2004
565	IDEXX OPERATIONS INC	1/1/2004	\$124,642	10/18/2004
565	JT MACHINE INC	1/1/2004	\$16,714	11/15/2004
565	KATAHDIN ANALYTICAL SERVICES INC	1/1/2004	\$5,901	4/25/2005
565	LABONTY ENGINEERING INC	1/1/2004	\$868	4/25/2005
565	LANCO ASSEMBLY SYSTEMS	1/1/2004	\$3,425	10/4/2004
565	MAINE CENTERS FOR HEALTHCARE PA	1/1/2004	\$11,331	4/19/2005
565	MAINE MOLECULAR QUALITY CONTROLS I	1/1/2004	\$262	1/31/2005
565	MAINE SURGICAL SUPPLY CO	1/1/2004	\$3,111	1/10/2005
565	MAINE UNIFORM RENTAL INC	1/1/2004	\$1,077	12/20/2004
565	OLESON SAW TECHNOLOGIES	1/1/2004	\$4,076	1/31/2005
565	PHOTOGRAPHY BY BROWN INC	1/1/2004	\$132	10/18/2004
565	PITAS THEODORE R	1/1/2004	\$52	4/25/2005
565	S D WARREN SERVICES COMPANY	1/1/2004	\$4,709	1/18/2005
565	SHIP RIGHT SOLUTIONS LLC	1/1/2004	\$494	10/18/2004
565	SPORTSMANS HARDWARE	1/1/2004	\$361	11/15/2004
565	SWANS WILBERT VAULT INC	1/1/2004	\$1,019	11/8/2004
565	SYNERGENT	1/1/2004	\$38,415	9/27/2004
565	THE TRAVELERS INDEMNITY COMPANY	1/1/2004	\$423	4/25/2005
565	TRAVELERS CASUALTY AND SURETY COMP	1/1/2004	\$29	4/25/2005
565	TRAVELERS PROPERTY CASUALTY CORP.	1/1/2004	\$14	4/25/2005
565	TRUGREEN LIMITED PARTNERSHIP	1/1/2004	\$1,181	4/19/2005
565	WESTBROOK GARDENS	1/1/2004	\$124	4/25/2005
565	WHITE BROS INC	1/1/2004	\$13,903	4/25/2005
565	WINDSOFT ACQUISITION CORP	1/1/2004	\$1,005	1/10/2005
565	WORKGROUP TECHNOLOGY PARTNERS INC	1/1/2004	\$3,965	4/19/2005
570	DAVIS FORESTY PRODUCTS, INC.	1/1/2004	\$5,581	4/25/2005
571	RAINEY WADE E	1/1/2004	\$438	11/15/2004
574	H & S CONTRUCTION INC	1/1/2004	\$417	4/25/2005
577	ALLTRISTA PLASTICS CORPORATION	1/1/2004	\$131,344	9/20/2004
578	B & K CONSTRUCTION INC	1/1/2004	\$844	4/25/2005
578	BOUTILIER DONALD E	1/1/2004	\$320	10/12/2004
578	CARLIN JR HARRY W	1/1/2004	\$240	1/10/2005
578	CR TANDBERG INC	1/1/2004	\$2,645	9/27/2004
578	CVS ROUTE 302 LLC	1/1/2004	\$807	1/24/2005
578	CVS ROUTE 302 LLC	1/1/2004	\$376	4/19/2005
578	HILLCO SPECIALTIES INC	1/1/2004	\$578	1/24/2005
578	K & D MILLWORKS INC	1/1/2004	\$2,325	4/19/2005
578	MICHAL'S MOTORS INC	1/1/2004	\$147	9/27/2004
578	QUICK CHANGE ASSOCIATES LLC	1/1/2004	\$1,086	4/25/2005
578	R A MOORE CONSTRUCTION INC	1/1/2004	\$643	1/10/2005
578	R A MOORE CONSTRUCTION INC	1/1/2004	\$1,058	1/18/2005
578	RUSSELL KIMBERLY J	1/1/2004	\$31	9/13/2004
578	SUPERIOR IMAGE EMBROIDERY INC	1/1/2004	\$937	4/19/2005
578	SUSAN CLOSE INC	1/1/2004	\$530	4/25/2005
578	WATSON PAUL B	1/1/2004	\$28	4/25/2005
578	WEEKS DAVID R	1/1/2004	\$60	4/25/2005
578	WINDHAM MILLWORK INC	1/1/2004	\$4,174	1/18/2005
581	BIG G'S DELI (A MAINE CORP)	1/1/2004	\$713	9/20/2004
581	LE G CORPORATION	1/1/2004	\$530	10/4/2004
581	MACHINING SOLUTIONS INC	1/1/2004	\$11,189	9/13/2004

BETR Refunds Fiscal Year Ending June 30, 2005

Muni Code	Entity Name	Pd Acct Begin	Amt Approved	DT Refund Check
581	MBL INC AND RELATED PARTIES	1/1/2004	\$62,295	9/13/2004
581	MID STATE MACHINE PRODUCTS INC	1/1/2004	\$180,427	11/30/2004
581	NORTHEAST LABORATORY SEVICES INC	1/1/2004	\$10,786	1/18/2005
581	ORION ROPEWORKS LLC	1/1/2004	\$27,201	4/25/2005
581	PLEAU ENTERPRISES NO ONE INC	1/1/2004	\$1,054	12/13/2004
581	UAH-HYDRO KENNEBEC LP	1/1/2004	\$547	12/13/2004
581	WATERVILLE WINDOW CO INC	1/1/2004	\$6,742	4/25/2005
582	GRINDSTONE NECK OF MAINE LLC	1/1/2004	\$215	1/31/2005
585	ALTERNATIVE MANUFACTURING, INC	1/1/2004	\$18,693	4/25/2005
585	BOB BARROWS CHEVROLET INC	1/1/2004	\$1,194	4/19/2005
585	BTC PROPERTY MANAGEMENT	1/1/2004	\$58	4/19/2005
585	CAPOZZA JON P	1/1/2004	\$799	10/25/2004
585	PROGRESSIVE DISTRIBUTORS	1/1/2004	\$29,283	12/20/2004
586	CEI HOUSING INC	1/1/2004	\$81	11/30/2004
590	REED & REED INC	1/1/2004	\$30,750	11/30/2004
590	SWEETOME INC	1/1/2004	\$108	4/19/2005
591	BROWN REBECCA	1/1/2004	\$60	12/20/2004
591	DELORME PUBLISHING CO INC	1/1/2004	\$20,815	1/10/2005
591	DEWAN TERRENCE J	1/1/2004	\$837	10/25/2004
591	SCOTT DUGAS TRUCKING & EXCAVATING	1/1/2004	\$3,143	4/19/2005
592	DAVIDSON CASSANDRA	1/1/2004	\$29	4/19/2005
592	HALES LAWNCARE INC	1/1/2004	\$702	4/25/2005
592	THE YORK HARBOR INN INC	1/1/2004	\$702	1/31/2005
592	WHEN PIGS FLY INC	1/1/2004	\$3,261	9/20/2004
596	SUGARLOAF MTN CORP & SUBS	1/1/2004	\$25,364	12/20/2004
596	SUGARLOAF MTN CORP & SUBS	1/1/2004	\$552	2/7/2005
598	HABAS JAMES G	1/1/2004	\$10	12/20/2004
656	THE GALE GROUP INC	1/1/2004	\$6,168	9/7/2004
753	ORTHOPAEDIC ASSOCIATES PA	1/1/2004	\$14,857	10/25/2004
803	C F DUBE INC	1/1/2004	\$1,198	10/4/2004
803	G LAVOIE INC	1/1/2004	\$4,216	10/18/2004
821	L P LEVESQUE LOGGING INC	1/1/2004	\$1,853	9/20/2004
829	COAST OF MAINE ORGANIC PRODUCTS IN	1/1/2004	\$339	12/20/2004
829	JONES CHANNON J	1/1/2004	\$173	1/24/2005
829	JONES TOBY G	1/1/2004	\$76	1/24/2005
829	JONES WAYNE C	1/1/2004	\$155	1/24/2005
	1,764 refunds		\$74,080,736	

Cigarette Enforcement

The largest component of Maine Revenue's Cigarette Tax enforcement program is identifying sales into the State from internet sellers. Thanks to Federal regulatory requirements and the credit card industry's compliance we are able to obtain records of sales into Maine and have taken action on those leads. Since July 2005 we have assessed over \$1.3 million in cigarette and use tax, interest and penalties under this program. Collections totaling \$797,610 have been realized from July 2005 through January 2007.

In addition, Maine Revenue Services contracts the use of Deputy Sheriffs from the Kennebec County Sheriff's office to assist us in monitoring store compliance. The deputies visit 20 stores each month. They also talk with municipal, county and state law enforcement agents to try to monitor underground activities. The deputies have also been in contact with private security forces at industrial sites and airports. This program has resulted in several seizures of unstamped cigarettes at retail sites but has not yielded significant revenues. Nevertheless, we believe that it is a useful program because it helps to protect the cigarette tax base by providing a valuable deterrent effect.

In 2005 we researched the feasibility of tracking cross-border sales. We met with the Fire Marshall's office to see if we could adapt their procedures for detecting and preventing cross border sales of fireworks. We determined that because cigarettes are sold at a large number and variety of retail outlets it would be very difficult for us to observe and track these kind of transactions. Furthermore, the Attorney General's office questioned our authority to stop inbound automobiles even if we had witnessed contraband cigarettes being put in the automobile. Accordingly, we have not taken any further actions on this initiative.

Houlton Field Office				Attachment G
Cost Analysis				
Expenditure Categories	Total FY2006	Costs	Costs	
	Expenditures	eliminated	Continued	
		with the	by staff at	
		field office	26 Edison Drive	
		closing		
Central Fleet	688	688	0	
PO Box fee	630	630	0	
FedEx	452	452	0	
Rent	25,522	25,522	*	
Postage meter rental & supplies	701	701	0	
Photocopy rental	2,160	2,160	0	
Telco Costs	7,439	3,600	3,839	
Computer Costs	85,644	32,940	52,704	
Research Material	1,821	0	1,821	
Security	294	294	0	
Supplies	2,724	1,048	1,676	
Photocopies	1,634	0	1,634	
Postage	5,562	0	5,562	
Employee Tuition Reimb	1,000	0	1,000	
Employee Eye Care Reimb	345	0	345	
Dedicated telephone line used for the transmission of data	4,763	4,763	0	
Total costs	141,379			
Total costs eliminated		72,798		
Total costs continued			68,581	
*Unused/unoccupied office space available for additional personnel on an existing long-term lease				

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 ETHAN STRIMLING, DISTRICT 8
 RICHARD A. NASS, DISTRICT 2

JULIE JONES, LEGISLATIVE ANALYST (OFFER)
 BETH ST. PIERRE, COMMITTEE CLERK



STATE OF MAINE

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 RICHARD G. WOODBURY, YARMOUTH

ONE HUNDRED AND TWENTY-THIRD LEGISLATURE

COMMITTEE ON TAXATION

DATE: March 12, 2007

TO: Sen. Margaret Rotundo, Senate Chair
 Rep. Jeremy Fischer, House Chair
 Members, Joint Standing Committee on Appropriations and Financial Affairs

FROM: Sen. Joseph Perry, Senate Chair
 Rep. John Piotti, House Chair
 Members, Joint Standing Committee on Taxation

RE: Committee recommendations with regard to **LD 499, An Act Making Unified Appropriations and Allocations for the Expenditures of State Government, General Fund and Other Funds, and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2008 and June 30, 2009**

The Joint Standing Committee on Taxation has reviewed the taxation-related provisions of LD 499, the unified FY 09-09 budget bill and submits to you the attached charts identifying the Committee's recommendations on the items subject to our review.

The Taxation Committee makes its recommendations unanimously (10-0, with 3 members absent). We recommend accepting the Governor's proposals with three exceptions.

1. The proposal to close the Houlton office of the Bureau of Revenues Services
2. The proposal to increase the cigarette tax
3. The language proposed in section MM-118 which is intended ensure property tax reductions as the result of local savings in education funding.

The explanation of our rationale for items 2 and 3 can be found on the attached charts. With regard to item 1, the Taxation Committee recognizes the need for efficiencies in the operation of the Bureau of Revenue Services but believes that overall policy for the State as a whole justifies maintaining the Bureau's Houlton office. In order to accomplish approximately the same savings identified in the bill, the Taxation Committee recommends that, instead of creating 8 new positions in Augusta, 8 positions be maintained in Houlton. This will result in

only 6 positions being eliminated in Houlton rather than 14 as proposed by the Governor. We have attached an analysis of this proposal provided to us by the Bureau of Revenue Services that identifies the fiscal impact of this proposal. It results in a cost of \$20,971 over the Governor's proposal in FY 08 but an additional savings over the Governor's proposal in FY 09 of \$3,411.

If we can be of assistance as you proceed with your consideration of the Emergency Budget bill, please do not hesitate to contact us.

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SENATE

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JULIE JONES, LEGISLATIVE ANALYST (OFPR)
BETH ST. PIERRE, COMMITTEE CLERK



STATE OF MAINE

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ONE HUNDRED AND TWENTY-THIRD LEGISLATURE

COMMITTEE ON TAXATION

DATE: March 23, 2007

TO: Sen. Margaret Rotundo, Senate Chair
Rep. Jeremy Fischer, House Chair
Members, Joint Standing Committee on Appropriations and Financial Affairs

FROM: Sen. Joseph Perry, Senate Chair
Rep. John Piotti, House Chair
Members, Joint Standing Committee on Taxation

RE: Committee recommendations with regard to the "Change Package" to **LD 499, An Act Making Unified Appropriations and Allocations for the Expenditures of State Government, General Fund and Other Funds, and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2008 and June 30, 2009**

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1. With regard to the language provisions presented in the "Change Package" as a new Part CCC (page L-31), the State Tax Assessor indicated to us that additional language needs to be added to reflect the administration's intent that Maine continue its nonconformity with federal expansions of "Section 179 expensing" provisions. These federal expansions were originally intended to expire at the end of 2007; however, federal changes enacted last year extended the expansions for two additional years. The recommended language continues Maine's nonconformity for the additional two years. It is our understanding that the fiscal impact of this change is already envisioned in the administration's fiscal estimate on this provision.
2. We support incorporation of all other items in the change package.

If we can be of assistance as you proceed with your consideration of the Emergency Budget bill, please do not hesitate to contact us.

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Real Estate Transfer Tax

<u>Fiscal Year</u>	<u>County</u>	<u>State</u>	<u>HOMÉ</u>	<u>Estimate of County Share</u>	<u>General Fund</u>	<u>HOMÉ Fund</u>	<u>Total State Share</u>
1990	10%	45%	45%	1,047,787	4,664,083	4,765,997	9,430,080
1991	10%	45%	45%	783,242	3,524,078	3,525,099	7,049,177
1992	10%	45%	45%	795,194	5,782,934	1,373,810	7,156,744
1993	10%	\$ cap, no%		855,859	6,327,730	1,375,000	7,702,730
1994	10%	\$ cap, no%		987,268	6,885,412	2,000,000	8,885,412
1995	10%	\$ cap, no%		1,028,693	7,258,236	2,000,000	9,258,236
1996	10%	67.5%	22.5%	1,043,487	6,901,703	2,489,676	9,391,380
1997	10%	67.5%	22.5%	1,220,139	8,415,755	2,565,499	10,981,254
1998	10%	67.5%	22.5%	1,433,826	9,636,432	3,268,004	12,904,437
1999	10%	67.5%	22.5%	1,777,656	12,022,820	3,976,082	15,998,902
2000	10%	45%	45%	2,070,748	9,320,476	9,316,253	18,636,729
2001	10%	45%	45%	1,925,385	9,048,762	8,279,699	17,328,461
2002	10%	45%	45%	2,046,380	9,208,923	9,208,498	18,417,421
2003	10%	45% ⁽¹⁾	45% ⁽¹⁾	2,392,092	10,770,668	10,758,160	21,528,828
2004	10%	45% ⁽¹⁾	45% ⁽¹⁾	3,156,966	22,196,221	6,216,471	28,412,692
2005	⁽²⁾ 10%	45% ⁽¹⁾	45% ⁽¹⁾	3,666,143	24,113,439	8,881,845	32,995,284
2006	⁽²⁾ 10%	45% ⁽¹⁾	45% ⁽¹⁾	3,772,445	24,595,580	9,356,426	33,952,006
2007	⁽³⁾ 10%	45% ⁽¹⁾	45% ⁽¹⁾	3,341,439	22,309,074	7,763,880	30,072,954
2008	⁽³⁾ 10%	45% ⁽¹⁾	45% ⁽¹⁾	3,203,394	14,565,275	14,265,275	28,830,550
2009	⁽³⁾ 10%	45% ⁽¹⁾	45% ⁽¹⁾	3,369,971	15,314,869	15,014,869	30,329,738

Reflects an additional \$7.5M transfer from the H.O.M.E. Fund

2008				22,065,275	6,765,275	28,830,550
2009				22,814,869	7,514,869	30,329,738

⁽¹⁾ Beginning 6/1/2002 the Real Estate Transfer Tax applies to transfers of controlling interests in entities with a fee interest in real estate. The tax from transfers of controlling interests is distributed 10% to the counties; 90% to the General Fund.

⁽²⁾ For Fiscal Years 2003-04 through 2006-07 reflects an additional transfer of \$7.5M from the H.O.M.E. Fund to the General Fund.

⁽³⁾ The amounts for Fiscal Years 2007 to 2009 represent budgeted amounts through the March 2007 Revenue Forecasting Report.

Revenue amounts may differ from county receipts and Maine Revenue Services data due to timing issues.

Estimates of County Share is a calculated value in this presentation.

Sources:

State Controller, Maine Financial Reports
Office of Fiscal and Program Review, Compendia of State Fiscal Information
Revenue Forecasting Committee data
Maine Revenue Services

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STATE OF MAINE

ONE HUNDRED AND TWENTY-THIRD LEGISLATURE

COMMITTEE ON TAXATION

DATE: March 12, 2007

TO: Sen. Margaret Rotundo, Senate Chair
 Rep. Jeremy Fischer, House Chair
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Nonconformity with respect to Section 101

of the federal

✓ Amend
3/23

Tax Increase Prevention and Reconciliation Act of 2006

Sec. 36 M.R.S.A. § 5122, sub-§ 1, ¶ N as amended by PL 2005, c. 218, §51, is further amended to read.

N. With respect to property placed in service during the taxable year, an amount equal to the net increase in depreciation or expensing attributable to:

(1) For taxable years beginning on or after January 1, 2002 but prior to January 1, 2006, a 30% bonus depreciation deduction claimed by the taxpayer pursuant to Section 101 of the federal Job Creation and Worker Assistance Act of 2002, Public Law 107-147 with respect to property placed in service during the taxable year;

(2) For taxable years beginning on or after January 1, 2002 but prior to January 1, 2006, a 50% bonus depreciation deduction claimed by the taxpayer pursuant to Section 201 of the federal Jobs and Growth Tax Relief Reconciliation Act of 2003, Public Law 108-27 with respect to property placed in service during the taxable year; and

(3) For taxable years beginning on or after January 1, 2003 ~~but prior to January 1, 2008~~, the increase in aggregate cost used under Section 179 of the Code arising from amendments applicable to tax years beginning on or after January 1, 2003 ~~pursuant to Section 202 of the federal Jobs and Growth Tax Relief Reconciliation Act of 2003, Public Law 108-27, or pursuant to Section 201 of the federal American Jobs Creation Act of 2004, Public Law 108-357;~~

Sec. 36 M.R.S.A. § 5200-A, sub-§ 1, ¶ N as amended by PL 2005, c. 218, §54, is further amended to read.

N. With respect to property placed in service during the taxable year, an amount equal to the net increase in depreciation or expensing attributable to:

(1) For taxable years beginning on or after January 1, 2002 but prior to January 1, 2006, a 30% bonus depreciation deduction claimed by the taxpayer pursuant to Section 101 of the federal Job Creation and Worker Assistance Act of 2002, Public Law 107-147 with respect to property placed in service during the taxable year;

(2) For taxable years beginning on or after January 1, 2002 but prior to January 1, 2006, a 50% bonus depreciation deduction claimed by the taxpayer pursuant to Section 201 of the federal Jobs and Growth Tax Relief Reconciliation Act of 2003, Public Law 108-27 with respect to property placed in service during the taxable year; and

(3) For taxable years beginning on or after January 1, 2003 ~~but prior to January 1, 2008~~, the increase in aggregate cost ~~used~~ under Section 179 of the Code arising from amendments applicable to tax years beginning on or after January 1, 2003 ~~pursuant to Section 202 of the federal Jobs and Growth Tax Relief Reconciliation Act of 2003, Public Law 108-27, or pursuant to Section 201 of the federal American Jobs Creation Act of 2004, Public Law 108-357;~~

SUMMARY

These provisions continue Maine's nonconformity with the federal temporary increases in Internal Revenue Code Section 179 business expense deductions. In May 2006, the Internal Revenue Code was amended to extend the federal increases in Internal Revenue Code Section 179 business expense deductions to tax years beginning in 2008 and 2009. Under prior federal law, the increases in Section 179 business expense deductions were set to expire for tax years beginning after December 31, 2007. Current Maine law does not conform to the temporary federal increases to Section 179 expense deductions through tax year 2007. There are no administrative costs and no fiscal impact associated with these provisions. Failure to extend nonconformity, however, would result in a negative revenue impact to the State of over \$6 million annually for fiscal years 2007-08 and 2008-09.

Maine Revenue Services

Personal Service cost analysis of Houlton staff reductions

	FY2008	FY2009
Delete Initiative - 81132 - - p 30, line 27-- 14 positions eliminated in Houlton	812,848	842,702
Delete Initiative - 81133 - - p 31, line 7-- 8 new positions in Augusta	(539,925)	(529,500)

Revenue Services - Bureau of 0002

Initiative: Eliminate 3 Tax Examiner positions, 2 Office Assistant II positions and one Office Associate II position at the Houlton branch of Maine Revenue Services.

GENERAL FUND	2007-08	2008-09
POSITION - LEGISLATIVE COUNT	(6.00)	(6.00)
Personal Services	(293,894)	(309,791)
GENERAL FUND TOTAL	(293,894)	(309,791)

Net Over (Short)	(20,971)	3,411
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BETR REFUNDS RECEIVED DURING FISCAL YEAR 06 (7/1/05 - 6/30/06)

Refund	Applicant	Mailing Address
\$ 5,302,067	BATH IRON WORKS CORP.	BATH ME 04530-2574
\$ 4,423,863	INTERNATIONAL PAPER CO	MEMPHIS TN 38197
\$ 3,410,685	NATIONAL SEMICONDUCTOR CORP	SANTA CLARA CA 95051-0606
\$ 2,559,536	S D WARREN CO	BOSTON MA 02110-2804
\$ 2,469,891	TAMBRANDS INC	CINCINNATI OH 45201-0599
\$ 2,264,934	FAIRCHILD SEMICONDUCTOR CORP	SOUTH PORTLAND ME 04106-1705
\$ 2,243,577	NESTLE WATERS NORTH AMERICA INC	GREENWICH CT 06830-5091
\$ 1,739,856	RUMFORD PAPER COMPANY	DAYTON OH 45463
\$ 1,718,188	FRASER PAPERS LIMITED	MADAWASKA ME 4756
\$ 1,352,401	KATAHDIN PAPER COMPANY LLC	MILLINOCKET ME 04462-1373
\$ 1,345,596	LL BEAN INC.	FREEPORT ME 4033
\$ 1,284,612	MADISON PAPER INDUSTRIES	MADISON ME 04950-0129
\$ 1,086,627	MCCAIN FOODS USA, INC	LISLE IL 60532-3653
\$ 1,065,743	HANNAFORD BROS CO AND SUBSIDIARIES	PORTLAND ME 04104-5005
\$ 979,375	DOMTAR MAINE CORP	BAILEYVILLE ME 04694-3529
\$ 901,223	UNUMPROVIDENT CORPORATION & SUBS ME	CHATTANOOGA TN 37402-1307
\$ 832,160	GENERAL ELECTRIC COMPANY	CHICAGO IL 60661-3671
\$ 787,275	TD BANKNORTH INC.	PORTLAND ME 04112-9540
\$ 746,258	ANDROSCOGGIN ENERGY LLC	PORTLAND ME 4104
\$ 689,772	GEORGIA PACIFIC LLC	CAMAS WA 98607-2042
\$ 669,653	WAUSAU PAPERS OTIS MILL INC	JAY ME 4239
\$ 639,215	BUCKSPORT ENERGY LLC	BUCKSPORT ME 4416
\$ 622,064	THE DINGLEY PRESS INC	LISBON ME 4250
\$ 556,517	SHAW'S SUPERMARKETS INC AND SUBSIDIA	BOISE ID 83726-0020
\$ 552,361	IRVING FOREST PRODUCTS INC	SAINT JOHN NB E2L 4M5
\$ 525,415	WAL MART STORES EAST LP	BENTONVILLE AR 72716-0560
\$ 502,514	UNITED TECHNOLOGIES CORP	FARMINGTON CT 06032-2577
\$ 432,986	INTERFACE FABRICS GROUP INC	GUILFORD ME 4953
\$ 392,879	ZF LEMFORDER CORPORATION	BREWER ME 4412
\$ 362,631	PANALAM INDUSTRIES INTERNATIONAL	AUBURN ME 04211-1014
\$ 362,022	BARBER FOODS	PORTLAND ME 04103-1530
\$ 344,678	SPECIALTY MINERALS INC	NEW YORK NY 10174-2102
\$ 333,889	PARKER HANNIFIN CORP & SUB	PORTLAND ME 04102-1949
\$ 326,872	DRAGON PRODUCTS CO INC	PORTLAND ME 04101-4952
\$ 299,112	HUHTAMAKI COMPANY MANUFACTURING	DE SOTO KS 66018-8600
\$ 296,286	IRVING OIL CORP	PORTSMOUTH NH 03801-3242
\$ 268,967	HOME DEPOT USA INC	LEWISTON ME 04241-2016
\$ 257,483	CORNING INC	CORNING NY 14831
\$ 257,344	MBNA MARKETING SYSTEMS INC	CHARLOTTE NC 28255-0001
\$ 241,245	CITICORP VENDOR FINANCE INC	IRVING TX 75016-5929
\$ 237,327	IDEXX LAB INC	WESTBROOK ME 04092-2040
\$ 234,823	WRIGHT EXPRESS LLC	SOUTH PORTLAND ME 04106-2301
\$ 225,398	AMERICARB INC	ROSWELL GA 30076
\$ 224,644	BREWER AUTOMOTIVE COMPONENTS INC	BREWER ME 04412-2253
\$ 223,754	DEAD RIVER CO	BANGOR ME 04402-1427
\$ 222,336	CASCADES AUBURN FIBER INC	AUBURN ME 04210-8847
\$ 221,970	CYRO INDUSTRIES	PARSIPPANY NJ 07054-0677
\$ 214,292	KEY EQUIPMENT FINANCE INC	ALBANY NY 12201
\$ 205,235	HUBER ENGINEERED WOODS LLC	EASTON ME 4740
\$ 205,005	GREAT LAKES HYDRO AMERICA LLC	MILLINOCKET ME 04462-2111
\$ 199,329	SPENCER PRESS OF MAINE INC	WELLS ME 04090-5548
\$ 184,711	CSC OUTSOURCING INC.	EL SEGUNDO CA 90245-5024
\$ 184,339	MAINE POLY ACQUISITION CORP	WINDHAM ME 04062-1385
\$ 183,517	OAKHURST DAIRY	PORTLAND ME 04101-2035
\$ 182,589	BANGOR SAVINGS BANK & SUBS	BANGOR ME 4402
\$ 181,998	GE SECURITY INC	SCOTTSDALE AZ 85261-4900
\$ 175,296	FORMED FIBER TECHNOLOGIES	AUBURN ME 04211-1300
\$ 174,340	NEW BALANCE ATHLETIC SHOE INC	BOSTON MA 02135-2040
\$ 167,533	D & G MACHINE PRODUCTS INC	WESTBROOK ME 04092-2009
\$ 166,304	IBM CREDIT LLC	SOUTHBURY CT 06488-8159
\$ 160,727	RITE AID OF MAINE INC	CAMP HILL PA 17011
\$ 158,585	MID STATE MACHINE PRODUCTS INC	WINSLOW ME 04901-0727
\$ 156,227	UNITED RENTALS INC & SUBS	PORTLAND ME 04104-5029
\$ 147,866	FULGHUM FIBRES INC	AUGUSTA GA 30919-1395
\$ 146,608	BOTTLING GROUP LLC	SOMERS NY 10589-2212
\$ 142,976	WELLS FARGO FINANCIAL LEASING INC	DES MOINES IA 50309
\$ 142,877	IDEXX OPERATIONS INC	WESTBROOK ME 04092-2040
\$ 137,742	BLETHEN MAINE NEWSPAPERS INC	PORTLAND ME 04101-3514
\$ 136,093	ADVANTAGE PAYROLL SERVICES INC	ROCHESTER NY 14625-2311
\$ 129,804	RYDER TRUCK RENTAL INC & AFFL	MIAMI FL 33102
\$ 128,305	COCA COLA BOTTLING CO NORTHERN NE	BEDFORD NH 03110-6913
\$ 125,850	HANCOCK LUMBER CO INC	CASCO ME 04015-0299
\$ 125,481	OLD TOWN CANOE CO	OLD TOWN ME 04468-0548

BETR REFUNDS RECEIVED DURING FISCAL YEAR 06 (7/1/05 - 6/30/06)

Refund	Applicant	Mailing Address
\$ 125,342	J S MCCARTHY CO INC	AUGUSTA ME 04330-7815
\$ 123,737	WESTPOINT HOME, INC	GA 31833-0071
\$ 122,719	GEIGER BROS & SUBSIDIARIES	LEWISTON ME 04241-1609
\$ 121,750	PACIFIC & SOUTHERN COMPANY INC	PORTLAND ME 04101-3801
\$ 120,126	ALLTRISTA PLASTICS CORPORATION	WILTON ME 04294-0657
\$ 117,995	FMC CORP & COMB GRP	ROCKLAND ME 04841-0308
\$ 117,921	B & G FOODS INC	PARSIPPANY NJ 07054-4522
\$ 117,704	CIANBRO CORPORATION	PITTSFIELD ME 04967-1000
\$ 117,608	TD BANKNORTH LEASING CORP	LEWISTON ME 04243-5000
\$ 117,557	PITNEY BOWES CREDIT CORP	SHELTON CT 06484-4301
\$ 112,581	PRIDE MANUFACTURING COMPANY LLC	BURNHAM ME 04922-3300
\$ 112,194	IRVING TANNING COMPANY	HARTLAND ME 04943-0400
\$ 112,017	HEARST ARGYLE PROPERTIES	AUBURN ME 04212-0008
\$ 111,843	HERITAGE SALMON INC	CALAIS ME 04619-0991
\$ 104,028	COLE HAAN HOLDINGS INC	YARMOUTH ME 04096-6706
\$ 99,542	MAINE WOODS COMPANY LLC	PORTAGE LAKE ME 04768-0111
\$ 97,506	COLUMBIA FOREST PRODUCTS INC & SUBSIDIARIES	PRESQUE ISLE ME 04769-0848
\$ 95,667	CONTROL DEVICES INC	STANDISH ME 4084
\$ 94,996	SPECTRUM RESOURCES TOWERS LP	PORTLAND ME 04104-5029
\$ 90,872	MIDWEST PRICE COMPANY LLC	WEST PARIS ME 04289-5226
\$ 90,501	VOLK PACKAGING CORP	BIDDEFORD ME 4005
\$ 88,884	H P HOOD LLC	CHELSEA MA 2150
\$ 88,141	NEHE MRI LLC	PRESQUE ISLE ME 04769-2804
\$ 85,385	BLUE ROCK INDUSTRIES	WESTBROOK ME 04098-5002
\$ 85,000	FRASER TIMBER LIMITED	ASHLAND ME 04732-0749
\$ 84,896	DIVERSIFIED COMMUNICATIONS HLDG CO	PORTLAND ME 04112-7437
\$ 84,681	SAINT GOBAIN BTI INC	BRUNSWICK ME 4011
\$ 84,670	LANE CONSTRUCTION CORPORATION	MERIDEN CT 06450-6006
\$ 84,363	EMSLAND GROUP USA INC	STAMFORD CT 06901-2704
\$ 84,086	GENERAL DYNAMICS ARMAMENT AND TECHNICAL PRODUCTS	SACO ME 4072
\$ 84,014	KEYBANK NATIONAL ASSOCIATION	ALBANY NY 12201-2055
\$ 83,521	KENNEBEC LUMBER CO	SOLO ME 04979-0288
\$ 82,708	SEARS ROEBUCK AND CO	HOFFMAN ESTATES IL 60179
\$ 82,022	CIT COMMUNICATIONS FINANCE CORP	LIVINGSTON NJ 7039
\$ 81,626	LINCOLN PAPER AND TISSUE LLC	LINCOLN ME 04457-0490
\$ 81,170	XEROX LEASE EQUIPMENT LLC	WEBSTER NY 14580-0474
\$ 77,806	FRESH WAY INC	MARS HILL ME 04758-0390
\$ 75,596	PLEASANT RIVER LUMBER CO	DOVER FOXCROFT ME 04426-0068
\$ 75,177	FISHER ENGINEERING	ROCKLAND ME 04841-0529
\$ 75,129	LEWISTON DAILY SUN	LEWISTON ME 04243-4400
\$ 74,600	OSRAM SYLVANIA PRODUCTS INC	DANVERS MA 19023
\$ 72,481	IMERYS CLAYS INC	ROSWELL GA 30076-8847
\$ 71,020	BUMBLE BEE FOODS LLC	PROSPECT HARBOR ME 04669-0069
\$ 70,953	IRWIN INDUSTRIAL TOOL CO.	HUNTERSVILLE NC 28078
\$ 69,966	RENT A CENTER EAST	OKLAHOMA CITY OK 73123-1845
\$ 69,344	MOOSE RIVER LUMBER CO	JACKMAN ME 04945-0454
\$ 68,747	CITICAPITAL COMMERCIAL LEASING CORP	IRVING TX 75016-5929
\$ 68,449	MAGNETIC RESONANCE TECH OF ME LTD	BANGOR ME 04401-3990
\$ 68,160	FARM CREDIT LEASING SERV CORP	GREENWOOD VILLAGE CO 80111-1914
\$ 67,548	EMERY WATERHOUSE CO & SUBS	PORTLAND ME 04104-5020
\$ 67,044	RICH TOOL & DIE CO	SCARBOROUGH ME 04074-9316
\$ 66,994	NRF DISTRIBUTORS INC	AUGUSTA ME 04338-2467
\$ 66,554	BANK OF AMERICA	CHARLOTTE NC 28255-0001
\$ 65,993	STRATTON LUMBER INC	STRATTON ME 04982-0160
\$ 64,627	PRIME TANNING CO INC & SUBS	BERWICK ME 3901
\$ 64,516	SHAW BROTHERS CONSTRUCTION INC	GORHAM ME 04038-0069
\$ 64,076	TOYOTA MOTOR MANUFACTURING USA INC	COVINGTON KY 41017-0356
\$ 63,457	LABREES BAKERY INC	OLD TOWN ME 04468-1325
\$ 62,942	STAPLES OFFICE SUPERSTORE EAST INC	FRAMINGHAM MA 01702-4478
\$ 61,352	SENSOR RESEARCH & DEVELOPMENT CORP.	ORONO ME 04473-3698
\$ 61,280	XEROX CORP & SUBS	ROCHESTER NY 14644-0001
\$ 61,093	IKON OFFICE SOLUTIONS INC	MACON GA 31208-9115
\$ 60,824	HUSSEY SEATING COMPANY	NORTH BERWICK ME 3906
\$ 60,142	WISE BUSINESS FORMS INC	ALPHARETTA GA 30004
\$ 59,977	R J GRONDIN & SONS	GORHAM ME 04038-2601
\$ 59,569	PENMOR LITHOGRAPHERS INC	LEWISTON ME 04241-2003
\$ 57,770	WHITE ROCK DISTILLERIES INC	LEWISTON ME 04241-1829
\$ 57,753	LOHMANN ANIMAL HEALTH INTERNATIONAL INC	WINSLOW ME 04901-0632
\$ 57,465	INDOPCO INC & AFF C/O UNUS TAX DEPT	HOUSTON TX 77042
\$ 57,008	NEMI PUBLISHING CO INC	FARMINGTON ME 04938-0568
\$ 56,861	MAINE TRAILER INC.	BANGOR ME 04402-1424
\$ 56,550	APPLICATORS SALES & SERVICE INC	PORTLAND ME 04104-0109
\$ 55,439	HANNAFORD TRUCKING CO	PORTLAND ME 04104-5005

BETR REFUNDS RECEIVED DURING FISCAL YEAR 06 (7/1/05 - 6/30/06)

Refund	Applicant	Mailing Address
\$ 54,963	MAINE RUBBER INTERNATIONAL	GORHAM ME 04038-2635
\$ 54,242	REED & REED INC	WOOLWICH ME 04579-0370
\$ 53,669	SYNERGENT	PORTLAND ME 04104-5024
\$ 53,230	AUTO EUROPE LLC	PORTLAND ME 04101-4701
\$ 52,440	CTME LLC	WICHITA KS 67207-1161
\$ 51,493	BATH SAVINGS INSTITUTION & SUBS	BATH ME 04530-2608
\$ 50,710	C N BROWN COMPANY	SOUTH PARIS ME 4281
\$ 50,415	CARTHUPLAS INC	KENNEBUNK ME 04043-6601
\$ 50,166	RICHARD CARRIER TRUCKING INC	SKOWHEGAN ME 04976-0718
\$ 49,980	POTTLES TRANSPORTATION INC	HERMON ME 04401-7219
\$ 49,816	ASSOCIATED GROCERS OF MAINE INC	GARDINER ME 04345-5000
\$ 49,815	V I P INC	LEWISTON ME 04240-3509
\$ 49,687	ANDROSCOGGIN SAVINGS BANK	LEWISTON ME 04243-1407
\$ 49,633	NORWAY SAVINGS BK	NORWAY ME 04268-0347
\$ 49,143	SPX CORP	RAYMOND ME 04071-0949
\$ 48,925	SPRAGUE ENERGY CORP	PORTSMOUTH NH 03801-6810
\$ 48,055	GENEST CONCRETE WORKS INC.	SANFORD ME 04073-0151
\$ 47,504	FILENES C/O THE MAY DEPT STORES CO	CINCINNATI OH 45202-2424
\$ 47,184	ROBBINS LUMBER INC	SEARSMONT ME 04973-0009
\$ 46,758	TEX TECH INDUSTRIES INC	NORTH MONMOUTH ME 04265-6222
\$ 46,573	PENOBSCOT ENERGY RECOVERY CO	ORRINGTON ME 04474-0160
\$ 46,117	MICRODYNE OUTSOURCING INC	ORONO ME 04473-3607
\$ 45,118	TARGET STORES	PANTEGO TX 76013-4631
\$ 44,868	KEELEY CONSTRUCTION CO INC	PORTLAND ME 04104-1074
\$ 44,850	SAFE HANDLING INC	AUBURN ME 4211
\$ 44,828	NORTHEAST BANK	LEWISTON ME 04240-6594
\$ 44,386	SARGENT CORPORATION	STILLWATER ME 04489-0435
\$ 43,373	E J CARRIER PORTAGE LLC	JACKMAN ME 04945-0489
\$ 42,405	PIERCE ATWOOD LLP	PORTLAND ME 04101-4033
\$ 42,244	SAM'S EAST INC	BENTONVILLE AR 72716-0560
\$ 42,031	CATERPILLAR FINANCIAL SV CORP	NASHVILLE TN 37203-5251
\$ 42,000	PROGRESSIVE DISTRIBUTORS	PORTLAND ME 04104-5005
\$ 41,861	THE TALARIA COMPANY LLC	TRENTON ME 04605-6029
\$ 41,315	BRUCE A MANZER INC	ANSON ME 04911-3424
\$ 40,741	EJ CARRIER INC	JACKMAN ME 04945-0489
\$ 40,723	FLEMISH MASTER WEAVERS INC	SANFORD ME 04073-2484
\$ 40,673	SYSO FOOD SERVICES OF N E INC	PORTLAND ME 04112-4657
\$ 40,578	PINE TREE WASTE SYSTEM INC DBA GREAT NORTHERN RECYCLING	HOUSTON TX 77242
\$ 39,550	MAINE PARTS & MACHINE INC	PORTLAND ME 04103-5944
\$ 39,538	GARDNER CHIPMILLS LINCOLN LLC	LINCOLN ME 04457-0189
\$ 39,352	FINANCIAL INSTITUTIONS SERVICE CORP	LEWISTON ME 4240
\$ 39,325	DUCKTRAP RIVER FISH FARM LLC	BELFAST ME 04915-6035
\$ 39,194	INDUSTRIAL METAL RECYCLING INC	OAKLAND ME 4963
\$ 37,859	BROCKWAY SMITH COMPANY	ANDOVER MA 01810-5887
\$ 37,793	OSC SPORTS	WESTBROOK ME 04092-2013
\$ 37,748	MARTINS POINT HEALTH CARE INC	PORTLAND ME 04104-5040
\$ 37,695	JOLLY GARDENER PRODUCTS INC	POLAND SPRING ME 04274-0527
\$ 37,476	NEW ENGLAND TOOL & CUTTER GRINDING CORP	CORNISH ME 4020
\$ 37,287	AFFILIATED LABORATORY	BANGOR ME 04402-0940
\$ 37,139	SERMATECH POWER SOLUTIONS	BIDDEFORD ME 04005-4310
\$ 37,040	MEDICAL MUTUAL INS CO OF ME	PORTLAND ME 4112
\$ 36,513	PORTLAND VALVE LLC	SOUTH PORTLAND ME 04116-2888
\$ 36,472	KENNEBEC SAVINGS BANK	AUGUSTA ME 04332-0050
\$ 36,282	NORTHEAST PAPER SERVICES LLC	SCARBOROUGH ME 04074-7155
\$ 36,062	TIMES RECORD THE	BRUNSWICK ME 04011-1302
\$ 35,930	GRAVES SUPERMARKET INC	PRESQUE ISLE ME 04769-1620
\$ 35,790	CITICORP DEL-LEASE INC	IRVING TX 75063-3160
\$ 35,757	AAA NORTHERN NEW ENGLAND	PORTLAND ME 04104-3544
\$ 35,484	LUMBRA HARDWOODS INC	MILO ME 04463-0337
\$ 35,006	JOTUL NORTH AMERICA INC	GORHAM ME 04038-2644
\$ 34,604	WILLIAM ARTHUR INC	WEST KENNEBUNK ME 04094-0460
\$ 34,556	H O BOUCHARD INC	HAMPDEN ME 04444-0249
\$ 34,554	SKOWHEGAN SAVINGS BANK	SKOWHEGAN ME 04976-1201
\$ 34,451	CAPITAL PIZZA HUTS INC	WICHITA KS 67226-8125
\$ 34,271	GREAT WORKS INTERNET	BIDDEFORD ME 4005
\$ 33,642	CENTRAL MAINE ORTHOPAEDICS MD PA	AUBURN ME 04210-3922
\$ 33,218	CSP MOBILE PRODUCTIONS LLC	SACO ME 04072-1881
\$ 33,201	PRENTISS & CARLISLE CO INC	BANGOR ME 04401-4725
\$ 32,494	BJ S ME OPERATING CORP	NATICK MA 01760-2400
\$ 32,107	LINCARE INC	CLEARWATER FL 33758-9004
\$ 32,101	SAUNDERS MFG CO INC	READFIELD ME 04355-3924
\$ 32,023	BELL MANUFACTURING CO	LEWISTON ME 04243-0196
\$ 31,955	RTS PACKAGING LLC	NORCROSS GA 30091-4098

BETR REFUNDS RECEIVED DURING FISCAL YEAR 06 (7/1/05 - 6/30/06)

Refund	Applicant	Mailing Address
\$ 31,898	CIT GROUP THE/EQUIPMENT FINANCING INC	LIVINGSTON NJ 07039-5703
\$ 31,704	MAINE CARDIOLOGY ASSOC	SOUTH PORTLAND ME 04106-6942
\$ 31,429	CITIZENS LEASING CORP	LINCOLN RI 02865-1145
\$ 31,114	LIMINGTON LUMBER CO	EAST BALDWIN ME 04024-0047
\$ 30,755	PORTLAND PIPE LINE CORPORATION	SOUTH PORTLAND ME 04116-2590
\$ 30,223	JONES & VINING INC & SUBS	LEWISTON ME 4241
\$ 29,682	THE FALCON FOOTWEAR CO LLC	LEWISTON ME 04240-7874
\$ 29,457	VISION CARE OF MAINE LLC	BANGOR ME 04401-2652
\$ 29,454	SHIPYARD BREWING COMPANY LIMITED LIABILITY CO	PORTLAND ME 04101-4219
\$ 29,331	US BANCORP EQUIPMENT & FINANCE INC	MARSHALL MN 56258-4099
\$ 29,207	ENVIROLOGIX INC	PORTLAND ME 04103-1486
\$ 29,084	MAINE EMPLOYERS MUTUAL INSURANCE CO	PORTLAND ME 04104-7409
\$ 29,039	NORTHEAST PACKAGING CO	PRESQUE ISLE ME 04769-0328
\$ 28,814	MERRILL MARINE TERMINAL SERVICES INC	YARMOUTH ME 04096-5531
\$ 28,616	INTERMED PA	SOUTH PORTLAND ME 4106
\$ 28,604	SUNDAY RIVER SKIWAY CORP	BETHEL ME 04217-0450
\$ 28,490	FLEET BOSTON LLC	UPPER SADDLE RIVER NJ 07458-2304
\$ 28,164	GARDNER CHIPMILLS MILLINOCKET LLC	LINCOLN ME 04457-0189
\$ 27,959	DELORE PUBLISHING CO INC	YARMOUTH ME 04096-6965
\$ 27,866	SPECTRUM PRINTING & GRAPHICS INC	PORTLAND ME 04103-1064
\$ 27,719	PALACE PLAYLAND ASSOCIATES LLC	OLD ORCHARD BEACH ME 04064-0355
\$ 27,626	MAINE BANK & TRUST CO	PORTLAND ME 04104-0619
\$ 27,391	ACADIA INSURANCE CO	WESTBROOK ME 04092-3805
\$ 27,371	KINDRED NURSING CENTERS WEST LLC	LOUISVILLE KY 40202
\$ 27,364	GARELICK FARMS LLC	FRANKLIN MA 02038-3156
\$ 27,258	ORTHOPAEDIC ASSOCIATES PA	PORTLAND ME 04102-2603
\$ 27,250	BAKER NEWMAN & NOYES	PORTLAND ME 04112-0507
\$ 27,175	MAINE MACHINE PRODUCTS CO	SOUTH PARIS ME 04281-0260
\$ 26,803	SEAFAX INC & SUBS	PORTLAND ME 04112-5340
\$ 26,470	NORTHCENTER FOODSERVICE LLC	AUGUSTA ME 4338
\$ 26,278	SELIGMAN DATA CORP	NEW YORK NY 10017-5516
\$ 26,047	IBM CORP	SOUTHBURY CT 06488-2685
\$ 26,011	ORION ROPEWORKS LLC	WINSLOW ME 04901-2618
\$ 25,696	UNITED PARCEL SERVICE INC NY	WATERTOWN MA 02472-5002
\$ 25,668	SULLIVAN LOGGING INC	ASHLAND ME 04732-0638
\$ 25,600	LOUIS PARADIS INC	FORT KENT ME 4743
\$ 25,232	DAHL CHASE DIAGNOSTIC SERVICES	BANGOR ME 4401
\$ 25,142	UNION TRUST COMPANY	ELLSWORTH ME 04605-0479
\$ 25,134	BANGOR PUBLISHING CO	BANGOR ME 04402-1329
\$ 24,951	D & G P-R COMPANY	GORHAM ME 04038-2643
\$ 24,791	CAVENDISH AGRI SERVICES INC	PRESQUE ISLE ME 04769-1371
\$ 24,386	R F JORDAN & SONS CONSTRUCTION INC	ELLSWORTH ME 04605-2635
\$ 24,291	ENEFCO USA INC	AUBURN ME 04212-0120
\$ 24,228	WASTE MANAGEMENT OF MAINE INC	ATLANTA GA 30347-0727
\$ 24,155	SONOCO PRODUCTS CO	HARTSVILLE SC 29550-3300
\$ 24,015	BURRELLESLUCE LLC	PRESQUE ISLE ME 04769-2819
\$ 23,353	GENERAL ALUM & CHEMICALS CORPORATION	SEARSPORT ME 04974-0436
\$ 23,192	IDEXX DISTRIBUTION INC	WESTBROOK ME 04092-2040
\$ 23,175	WENDYS OLD FASHIONED BURGERS OF NY	DUBLIN OH 43017
\$ 23,078	KENNEBEC TOOL & DIE CO INC	AUGUSTA ME 04330-8219
\$ 22,857	CONSOLIDATED CONTAINER COMPANY LP	OMAHA NE 68154-3975
\$ 22,800	SUGARLOAF MTN CORP & SUBS	CARRABASSETT ME 4947
\$ 22,647	JASPER WYMAN & SON INC	MILBRIDGE ME 04658-0100
\$ 22,571	R H FOSTER ENERGY LLC	HAMPDEN ME 04444-0161
\$ 22,368	LINWOOD R HIGGINS INC	SCARBOROUGH ME 04070-0600
\$ 22,350	NEW ENGLAND WASTE SERVICES OF MAINE, INC.	HOUSTON TX 77025-1119
\$ 22,259	R F CHAMBERLAND INC	SAINT AGATHA ME 04772-0188
\$ 22,255	BIO MEDICAL APPLICATION OF MAINE	PLYMOUTH MEETING PA 19462-7401
\$ 22,005	FORMTEK INC	CLINTON ME 04927-3611
\$ 21,872	RT NEW ENGLAND FRANCHISE LLC	ATLANTA GA 30347
\$ 21,813	RIVERWATCH LLC	LEWISTON ME 04240-7123
\$ 21,741	MECHANICS SAVINGS BANK	AUBURN ME 04212-0400
\$ 21,697	WEBBER OIL COMPANY	BANGOR ME 04402-0929
\$ 21,656	TJX COMPANIES INC & SUBS	FRAMINGHAM MA 01701-4666
\$ 21,503	DYSARTS TRANSPORTATION INC	BANGOR ME 04402-1689
\$ 21,436	FRIENDLY ICE CREAM CORP	WILBRAHAM MA 01095-1002
\$ 21,402	CARDIOVASCULAR CONSULTANTS OF ME PA	SCARBOROUGH ME 04074-7133
\$ 21,299	DIAMOND PHOENIX CORPORATION	LEWISTON ME 04241-1608
\$ 21,244	FEDERAL DISTRIBUTORS INC	LEWISTON ME 04241-2007
\$ 21,209	MORIN BRICK COMPANY	AUBURN ME 04211-1510
\$ 20,598	UNIFIRST CORPORATION	WILMINGTON MA 1887
\$ 20,539	MERRILL MERCHANTS BANK	BANGOR ME 4402
\$ 20,491	BELL ENTERPRISES INC	CALAIS ME 04619-0378

BETR REFUNDS RECEIVED DURING FISCAL YEAR 06 (7/1/05 - 6/30/06)

Refund	Applicant	Mailing Address
\$ 20,489	FIRST CITIZENS BANK	PRESQUE ISLE ME 04769-2329
\$ 20,430	PRINCETON CREDIT CORP	DEERFIELD IL 60015-2547
\$ 20,343	WHITE OAK INC	SAINT FRANCIS ME 04774-3006
\$ 20,117	PINE STATE TRADING CO	AUGUSTA ME 04330-7199
\$ 19,838	WINTHROP RESOURCES CORPORAION	MINNETONKA MN 55305-5525
\$ 19,622	COMMERCIAL PAVING CO INC	SCARBOROUGH ME 04074-9307
\$ 19,577	FLEET CAPITAL CORP	ATLANTA GA 30348
\$ 19,404	DEERE CREDIT INC LIATES	DES MOINES IA 50306-3505
\$ 19,400	FAMILY DOLLAR INC	CHARLOTTE NC 28201-1017
\$ 19,331	PORTLAND HOTEL ASSOCIATES LLC	EXETER NH 03833-0945
\$ 19,329	CIANBRO FABRICATION & COATING CORP	PITTSFIELD ME 04967-1000
\$ 19,097	RILEY MEDICAL INC	AUBURN ME 04210-8308
\$ 19,031	GEORTO INC	MAIMI FL 33133
\$ 18,855	MAINE EYE CENTER PA	PORTLAND ME 04102-2748
\$ 18,680	CROWN CREDIT COMPANY	NEW BREMEN OH 45869-1132
\$ 18,385	RENT WAY INC	PLANO TX 75024-3583
\$ 18,340	LUZENAC AMERICA, INC & SUBS	THREE FORKS MT 59752-9313
\$ 18,260	CIRCUIT CITY STORES INC	RICHMOND VA 23242
\$ 18,257	INDYMAINE INC	PORTLAND ME 04101-3400
\$ 18,253	FUNTOWN SPLASHTOWN USA INC	SACO ME 04072-9662
\$ 18,218	IMERYS KAOLIN INC	ROSWELL GA 30076-8847
\$ 18,141	VERRILL & DANA LLP	PORTLAND ME 04112-0586
\$ 18,028	ANGOSTURA INTERNATIONAL LTD	AUBURN ME 04210-9055
\$ 17,844	THOMPSON TRUCKING INC	LINCOLN ME 04457-0206
\$ 17,719	KEVLAR INDUSTRIES INC	RANCHO SANTA FE CA 92067-0954
\$ 17,701	THE GAGE COMPANY	PORTLAND ME 04104-0698
\$ 17,593	C M ALMY & SON INC	GREENWICH CT 06831-2558
\$ 17,298	ADVENTURE AMUSEMENTS LLC	SACO ME 04072-9662
\$ 17,289	APPLEBEES NORTHEAST INC	ADDISON TX 75001-4510
\$ 17,232	JT MACHINE INC	WESTBROOK ME 04092-1934
\$ 17,199	IMMU CELL CORP	PORTLAND ME 04103-1066
\$ 17,109	BEST BUY STORES LP	MINNEAPOLIS MN 55440-9312
\$ 17,077	MMG INSURANCE CO	PRESQUE ISLE ME 04769-0729
\$ 16,821	HARTT TRANSPORTATION SYSTEMS INC	BANGOR ME 04402-1385
\$ 16,814	HOLIDAY UNIVERSAL INC	CHICAGO IL 60631-3512
\$ 16,511	HAMMOND LUMBER CO	BELGRADE ME 04917-0500
\$ 16,275	NORTHEAST PUBLISHING CO	PRESQUE ISLE ME 04769-0510
\$ 16,124	WASCO PRODUCTS INC	SANFORD ME 4073
\$ 16,031	DYSARTS SERVICE INC	BANGOR ME 04402-1689
\$ 15,906	TEX SHIELD INC	EASTPORT ME 04631-0905
\$ 15,904	DIRECT MAIL OF MAINE INC	SCARBOROUGH ME 4070
\$ 15,845	CARROLS CORP	SYRACUSE NY 13217-6969
\$ 15,620	GROVER GUNDRILLING INC	NORWAY ME 04268-0711
\$ 15,580	STONEVALE INC	EXETER ME 04435-3410
\$ 15,542	METSO PAPER USA INC	BIDDEFORD ME 4005
\$ 15,474	GETTY PETROLEUM MARKETING INC	EAST MEADOW NY 11554-1551
\$ 15,368	NADEAU LOGGING INC	FORT KENT ME 04743-0106
\$ 15,185	WOLF EYE ASSOCIATES PA	LEWISTON ME 04240-7053
\$ 15,139	MBI LIQUIDATIONS	AUBURN ME 04210-8373
\$ 15,027	MEGA INDUSTRIES LLC	GORHAM ME 04038-2646
\$ 14,931	B & N ENTERPRISES INC	FORT KENT MILLS ME 04744-0163
\$ 14,930	NEW ENGLAND TECH AIR INC	SCARBOROUGH ME 04074-9820
\$ 14,887	PLASTIC DESIGN INC	MIDDLETOWN CT 06457-1520
\$ 14,811	CIVES CORP	AUGUSTA ME 04332-1077
\$ 14,786	OX-YOKE ORIGINALS INC	MILO ME 04463-1021
\$ 14,762	AUBURN MFG INC	MECHANIC FALLS ME 04256-0220
\$ 14,576	ICX CORP	CLEVELAND OH 44131-2560
\$ 14,539	VILLAGE CANDLE INC	TOPSHAM ME 4086
\$ 14,479	ZYACORP ENTERTAINMENT I LLC	MANCHESTER NH 03108-6231
\$ 14,346	STOLT SEA FARM OF MAINE INC	CALAIS ME 4619
\$ 14,332	CARLEN TRANSPORT INC	BANGOR ME 04401-6730
\$ 14,254	YORK HOWARD A	MEDWAY ME 04460-0089
\$ 14,141	SCIENTIFIC GAMES INC	ALPHARETTA GA 30004
\$ 14,140	MID-COAST RECREATION CENTER, INC	ROCKPORT ME 04856-0776
\$ 14,108	DRUMMOND WOODSUM & MACMAHON	PORTLAND ME 4101
\$ 14,037	ICT GROUP INC	NEWTOWN PA 18940-4000
\$ 14,012	P R RUSSELL INC	RICHMOND ME 4357
\$ 13,984	CUMBERLAND FARMS INC	CANTON MA 02021-1402
\$ 13,936	CHAPMAN TRUCKING INC	AUBURN ME 04210-3807
\$ 13,893	MACHINING SOLUTIONS INC	WINSLOW ME 4901
\$ 13,815	VILLAGE CAR CO	BANGOR ME 04402-1386
\$ 13,809	SBA PROPERTIES INC	BOCA RATON FL 33487-2797
\$ 13,694	OLYMPIA EQUITY INVESTORS V LLC	PORTLAND ME 04101-4177

BETR REFUNDS RECEIVED DURING FISCAL YEAR 06 (7/1/05 - 6/30/06)

Refund	Applicant	Mailing Address
\$ 13,680	MUNIS INC	FALMOUTH ME 04105-1308
\$ 13,505	CITICAPITAL TECHNOLOGY FINANCE INC	IRVING TX 75016-5929
\$ 13,457	FED EX GROUND PACKAGE SYS INC	PITTSBURGH PA 15230-0108
\$ 13,438	RARE HOSPITALITY MANAGEMENT INC	ATLANTA GA 30359-2009
\$ 13,336	GENERAL PARTS INC	BAY CITY MI 48708-8443
\$ 13,301	SPECTRUM MEDICAL GROUP PA	SCARBOROUGH ME 4074
\$ 13,224	FARRIN BROS & SMITH INC	HARMONY ME 04942-9501
\$ 13,175	A S & C B GOULD INC	CORNVILLE ME 04976-6338
\$ 13,131	BUSH EQUITIES INC	PORTLAND ME 04103-4349
\$ 13,116	CIT TECHNOLOGY FINANCING SVCS INC	LIVINGSTON NJ 07039-5703
\$ 13,047	TREELINE INC	LINCOLN ME 04457-0127
\$ 13,041	MAINE HEAVY EQUIPMENT RENTAL INC	LEWISTON ME 04240-5625
\$ 13,027	OLDCASTLE PRECAST INC	TUCKER GA 30084-3804
\$ 12,942	PORTLAND MAINE BASEBALL INC	PORTLAND ME 04104-0636
\$ 12,932	CARRIER CHIPPING INC	SKOWHEGAN ME 04976-0886
\$ 12,856	MAINE METAL RECYCLING INC	AUBURN ME 04211-1478
\$ 12,843	BERRY DUNN MCNEIL & PARKER	PORTLAND ME 04104-1100
\$ 12,462	COUSINEAU WOOD PRODUCTS OF MAINE	NORTH ANSON ME 4958
\$ 12,423	STERLING ROPE COMPANY INC	SCARBOROUGH ME 4074
\$ 12,305	VIC FIRTH MFG, INC.	NEWPORT ME 04953-3028
\$ 12,220	K & K EXCAVATION INC	TURNER ME 4282
\$ 12,125	RI-RA OF PORTLAND LLC	NEW CANAAN CT 6840
\$ 12,108	ALTERNATIVE MANUFACTURING, INC	WINTHROP ME 04364-1253
\$ 12,022	THOS MOSER CABINET MAKERS INC	AUBURN ME 04211-1237
\$ 11,898	IBF HOLDINGS INC	MARIETTA GA 30062-6694
\$ 11,819	MACY'S EAST, INC.	CINCINNATI OH 45202-2424
\$ 11,802	ABBOTT LABORATORIES INC	ABBOTT PARK IL 60064-3502
\$ 11,752	KTI BIO FUELS INC	HOUSTON TX 77025-1119
\$ 11,742	MAINE MUNICIPAL ASSOCIATION	AUGUSTA ME 04330-8008
\$ 11,732	ED PELLETIER & SONS INC	MADAWASKA ME 04756-0475
\$ 11,509	HUTTIG BUILDING PRODUCTS	ST LOUIS MO 63141
\$ 11,508	KENNEBUNK SAVINGS BANK	KENNEBUNK ME 04043-0028
\$ 11,482	TEXTRON FINANCIAL CORP	PROVIDENCE RI 02903-2525
\$ 11,463	SPROWL BLDG COMPONENTS INC	SEARSMONT ME 04973-0130
\$ 11,380	CRI SIL LLC	BIDDEFORD ME 04005-3949
\$ 11,243	NORSUN FOOD GROUP INC	SUGAR CITY ID 83448
\$ 11,216	CAVENDISH FARMS OPERATIONS INC	PRESQUE ISLE ME 04769-1818
\$ 11,192	INTELLICARE, INC	SOUTH PORTLAND ME 04106-6928
\$ 11,184	KENNEBEC YACHT CLUB	PORTLAND ME 04101-4826
\$ 11,124	MID-MAINE COMMUNICATIONS INC	BANGOR ME 4401
\$ 11,122	BUGABOO CREEK HOLDINGS INC	ATLANTA GA 30359-2009
\$ 11,100	JOHNS MANVILLE	DALLAS TX 75240-5090
\$ 11,078	RESTWEND LLC	AUGUSTA ME 04330-7891
\$ 11,078	WILD OATS MARKETS INC	ATLANTA GA 30347-0727
\$ 10,997	QUINTEL IV LLC	PORTLAND ME 04104-0048
\$ 10,991	PJH ASSOCIATES LLC	PORTLAND ME 04102-1915
\$ 10,947	ILLINOIS TOOL WORKS INC & SUBS	MECHANIC FALLS ME 04256-5724
\$ 10,935	CROWN EQUIPMENT CORP	NEW BREMEN OH 45869-1247
\$ 10,894	FIBER MATERIALS INC	BIDDEFORD ME 04005-4414
\$ 10,860	HOGAN TIRE INC	HOULTON ME 04730-3001
\$ 10,836	R & V INDUSTRIES INC	SANFORD ME 04073-5810
\$ 10,683	COLD BROOK ENERGY	BANGOR ME 04402-1689
\$ 10,680	BAYSHORE CONCRETE PRODUCTS/ME INC	CAPE CHARLES VA 23310
\$ 10,651	TIMBERLAND TRUCKING CO INC	EAST MILLINOCKET ME 04430-0416
\$ 10,625	AGGREGATE RECYCLING CORP	ELIOT ME 03903-0363
\$ 10,463	US FELT MANUFACTURING CO	SANFORD ME 4073
\$ 10,450	W. S EMERSON COMPANY INC	BREWER ME 04412-1515
\$ 10,368	GIFFORDS DAIRY INC	SKOWHEGAN ME 04976-1436
\$ 10,229	OAK ISLAND SEAFOOD INC	ROCKLAND ME 04841-0947
\$ 10,177	CHAFE RESTAURANT CORP	FREEPORT ME 4032
\$ 10,168	JOM INC DBA CHIPCO INTERNATIONAL LTD	RAYMOND ME 04071-6609
\$ 10,094	COUNTRY CLUB ENTERPRISES LLC	WEST WAREHAM MA 02576-0670
\$ 10,089	TRIPLE M TRUCKING INC %CARNEY MCBREAIRTY	ALLAGASH ME 4774
\$ 10,055	PARKER LUMBER CO	BRADFORD ME 04410-3124
\$ 10,027	WALPOLE WOODWORKERS INC	WALPOLE MA 02081-0151
\$ 9,984	K-MART CORP & CONSOLIDATED SUBS	TROY MI 48084-3004
\$ 9,980	NORTHEAST LABORATORY SERVICES INC	WATERVILLE ME 04903-0788
\$ 9,937	BERNSTEIN SHUR SAWYER & NELSON	PORTLAND ME 04104-5029
\$ 9,883	MAINE EYE CARE ASSOCIATES	WATERVILLE ME 04901-4517
\$ 9,877	SHAWNEE PEAK HOLDINGS INC	BRIDGTON ME 04009-3307
\$ 9,870	S M R T INC	PORTLAND ME 04104-0618
\$ 9,867	YALE CORDAGE INC	SACO ME 04072-1804
\$ 9,835	UNIQUE MACHINE INC	SOUTH CASCO ME 04077-0096

BETR REFUNDS RECEIVED DURING FISCAL YEAR 06 (7/1/05 - 6/30/06)

Refund	Applicant	Mailing Address
\$ 9,788	COASTAL INDUSTRIAL	SACO ME 04072-1881
\$ 9,749	VILLAGE SUBARU	BANGOR ME 04402-1386
\$ 9,744	JO-ANN STORES, INC.	HUDSON OH 44236-4011
\$ 9,727	WINGNUT HOSPITALITY LLC	FREEPORT ME 04032-7018
\$ 9,701	MATTINGLY PRODUCTS COMPANY INC	NORTH ANSON ME 04958-0105
\$ 9,669	SBA NETWORK SERVICES INC	BOCA RATON FL 33487-2797
\$ 9,632	OXFORD FEDERAL CREDIT UNION	MEXICO ME 04257-0252
\$ 9,611	ACORN PRODUCTS CO. INC.	LEWISTON ME 04240-7874
\$ 9,576	WRIGHT-PIERCE	TOPSHAM ME 04086-1204
\$ 9,480	MEGQUIER & JONES INC	SOUTH PORTLAND ME 04108-5711
\$ 9,475	MAINE STATE CREDIT UNION	AUGUSTA ME 04332-5659
\$ 9,325	NEWPORT INDUSTRIAL FABRICATION INC	NEWPORT ME 4953
\$ 9,306	MAINE SURGICAL CARE GROUP PA	PORTLAND ME 04102-3103
\$ 9,288	CPORT CREDIT UNION	PORTLAND ME 04104-0777
\$ 9,262	UNIVERSITY CREDIT UNION	ORONO ME 04469-0001
\$ 9,200	GERRITY INDUSTRIES	MONMOUTH ME 04259-0121
\$ 9,135	MAINE BIOTECHNOLOGY SERVICES INC	PORTLAND ME 04103-3339
\$ 9,134	SLIDE WORKS INC	PORTLAND ME 04103-1042
\$ 9,134	SLIDE WORKS INC	PORTLAND ME 04103-1042
\$ 9,100	PLASTIC AND HAND SURGICAL ASSOC	SOUTH PORTLAND ME 04106-2430
\$ 9,088	NEP SK INC	PRESQUE ISLE ME 4769
\$ 9,045	YAMAHA MOTOR CORP USA & SUBS	CYPRESS CA 90630-5101
\$ 8,943	MEDICAL REHABILITATION ASSOC PA	LEWISTON ME 04240-7637
\$ 8,940	THE KENNEBEC COMPANY	BATH ME 04530-2562
\$ 8,926	NORTHEAST WELDING & FABRICATION INC	AUBURN ME 04210-3719
\$ 8,900	FALMOUTH COUNTRY CLUB	FALMOUTH ME 04105-1140
\$ 8,891	CENTRAL MAINE FEDERAL CREDIT UNION	LEWISTON ME 04241-1746
\$ 8,849	INTERGRATED DISABILITY RESOURCES	S PORTLAND ME 04106-3299
\$ 8,849	PORTLAND SAND & GRAVEL INC.	FALMOUTH ME 4105
\$ 8,824	ROMAD COMPANY	WATERVILLE ME 04903-0400
\$ 8,704	JACKMAN LUMBER INC	JACKMAN ME 04945-0425
\$ 8,636	MARSHWOOD NURSING CARE CTR	PORTLAND ME 04112-0110
\$ 8,615	S D WARREN SERVICES COMPANY	BOSTON MA 02110-2804
\$ 8,609	THE MONTALVO CORPORATION	GORHAM ME 04038-2645
\$ 8,373	ALDRICH ENTERPRISES, LLC	TOPSHAM ME 04086-1729
\$ 8,349	HOST LEISURE SERVICES LLC	HAMPDEN ME 04444-0287
\$ 8,320	ADVANCE STORES COMPANY INC	PLANO TX 75026-0888
\$ 8,305	MYSTIC MOTOR INN INC	FREEPORT ME 04032-1311
\$ 8,281	CENTRAL DISTRIBUTORS INC	LEWISTON ME 4241
\$ 8,248	FERRAILO CONSTRUCTION INC	ROCKLAND ME 04841-5304
\$ 8,218	CENTRAL ST CORP	BANGOR ME 04402-2008
\$ 8,204	TRANS TECH INDUSTRIES INC	BREWER ME 04412-2271
\$ 8,202	LANE SUPPLY COMPANY	BREWER ME 04412-0218
\$ 8,183	FEDERAL MARINE TERMINALS INC	MONTREAL QC H3B 4W5
\$ 8,175	VOISINE BROS INC	FORT KENT MILLS ME 04744-0160
\$ 8,116	KDJW ASSOCIATES	BANGOR ME 04401-3990
\$ 8,115	BETHEL FURNITURE STOCK INC	BETHEL ME 04217-1800
\$ 8,041	MAINE SAVINGS FEDERAL CREDIT UNION	HAMPDEN ME 04444-0347
\$ 8,027	FRENCH LOGGING INC	JACKMAN ME 04945-0159
\$ 8,020	THE MAINE THING INC	LOUISVILLE KY 40207-1130
\$ 7,985	FURBUSH ROBERTS PRINTING CO INC	BANGOR ME 04401-6705
\$ 7,956	INFINITY FEDERAL CREDIT UNION	PORTLAND ME 04104-5060
\$ 7,940	THE WOODLANDS CLUB	FALMOUTH ME 04105-1153
\$ 7,875	TEM INC	BUXTON ME 04093-6018
\$ 7,824	R L FASHIONS OF MAINE LLC	LYNDHURST NJ 7071
\$ 7,812	PORTLAND SHELLFISH COMPANY INC	SOUTH PORTLAND ME 04106-6210
\$ 7,805	TCF EQUIPMENT FINANCE INC	MINNETONKA MN 55305-5517
\$ 7,790	IDEXX VETERINARY SERVICES INC	WESTBROOK ME 04092-2040
\$ 7,785	MAIETTA CONSTRUCTION CO INC	SCARBOROUGH ME 04074-7119
\$ 7,775	KATAHDIN TRUST CO	HOULTON ME 04730-0036
\$ 7,752	HARRY H MELCHER & SONS INC	BINGHAM ME 04920-0701
\$ 7,740	APPLIED FORESTRY INC	SKOWHEGAN ME 04976-0544
\$ 7,736	SPLASHTOWN USA LLC	SACO ME 04072-9662
\$ 7,724	ALLEN EDMONDS SHOE CORP	PORT WASHINGTON WI 53074-0998
\$ 7,653	FORE RIVER WAREHOUSE & STORAGE CO	PORTLAND ME 04112-0207
\$ 7,571	LUCERNE FARMS INC	FORT FAIRFIELD ME 04742-0510
\$ 7,560	FARMINGTON CHIPPING ENTERPRISES INC	JACKMAN ME 04945-0488
\$ 7,552	R H WALES & SON INC	LOVELL ME 04051-0188
\$ 7,526	NORMAN HANSON & DETROY	PORTLAND ME 04101-3500
\$ 7,525	ALLAGASH BREWING CO INC	PORTLAND ME 04103-1280
\$ 7,504	D J CAMPBELL INC	DANFORTH ME 04424-3129
\$ 7,486	LAGERSTROM FARMS INC	PRESQUE ISLE ME 04769-0351
\$ 7,480	X CAFE LLC	PRINCETON MA 01541-3100

BETR REFUNDS RECEIVED DURING FISCAL YEAR 06 (7/1/05 - 6/30/06)

Refund	Applicant	Mailing Address	
\$ 7,460	BABINEAU LOGGING	WEST ENFIELD	ME 04493-0129
\$ 7,384	CREATIVE DIGITAL IMAGING INC	BANGOR	ME 04402-1296
\$ 7,356	TATE & LYLE INGREDIENTS AMERICAS INC	DECATUR	IL 62521-1578
\$ 7,344	NATIONAL DISTRIBUTORS INC	SOUTH PORTLAND	ME 04106-6144
\$ 7,321	THE FOSS COMPANY	PORTLAND	ME 04104-8609
\$ 7,243	ALLEN & COLES MOVING LLC	PORTLAND	ME 04102-1434
\$ 7,215	FIDELITY LEASING SPC II, INC	IRVING	TX 75016-5929
\$ 7,212	TIM DONUT US LIMITED INC	DUBLIN	OH 43017-0256
\$ 7,164	SBA TOWERS INC	BOCA RATON	FL 33487-2797
\$ 7,156	CENTER STREET DENTAL PA	AUBURN	ME 04210-6131
\$ 7,153	MCCANN FABRICATION	NEW GLOUCESTER	ME 04260-0169
\$ 7,123	IRON MOUNTAIN INFORMATION MGMT INC	COLLEGEVILLE	PA 19426-3976
\$ 7,072	HARRIMAN ASSOCIATES	AUBURN	ME 4210
\$ 7,059	ATLANTIC REGIONAL FCU	BRUNSWICK	ME 04011-0188
\$ 7,053	CASCO BAY EYECARE LLC	PORTLAND	ME 04112-7487
\$ 7,033	BOIS DAAQUAM INC	CLAYTON LAKE	ME 4737
\$ 7,018	MAINE VITREORETINAL CONSULTANTS LLC	BANGOR	ME 04401-3073
\$ 6,958	KATAHDIN ANALYTICAL SERVICES INC	SCARBOROUGH	ME 04070-0540
\$ 6,943	J WESTON WALCH PUBLISHER	PORTLAND	ME 4104
\$ 6,940	NEW HOLLAND CREDIT COMPANY LLC	HOUSTON	TX 77267-2346
\$ 6,928	HMS HOST FAMILY RESTAURANTS INC	BETHESDA	MD 20817-1806
\$ 6,915	OLYMPIA EQUITY INVESTORS I LP	PORTLAND	ME 04101-4177
\$ 6,895	RECORD TOWN INC	ALBANY	NY 12203-5121
\$ 6,874	ELDUR CORP.	BANGOR	ME 04401-3031
\$ 6,872	EMERSON CHEVROLET/BUICK/PONTIAC INC	AUBURN	ME 04212-0860
\$ 6,867	DAHL CHASE PATHOLOGY ASSOC PA	BANGOR	ME 4401
\$ 6,856	AFFILIATED HEALTHCARE MANAGEMENT	BANGOR	ME 04402-0940
\$ 6,833	GS PLOURDE INC	FORT KENT MILLS	ME 04744-0238
\$ 6,792	BROCHU PARTNERS LLC	NEW PORTLAND	ME 04954-0661
\$ 6,779	RAINBOW FEDERAL CREDIT UNION	LEWISTON	ME 4240
\$ 6,726	MARICAL INC	PORTLAND	ME 04101-4660
\$ 6,725	J L BROCHU INC	STRATTON	ME 04982-0180
\$ 6,722	AMPLICON INC	IRVINE	CA 92612-1058
\$ 6,713	MAINE ENERGY RECOVERY CO	HOUSTON	TX 77025-1119
\$ 6,702	LANCO ASSEMBLY SYSTEMS	WESTBROOK	ME 04092-3824
\$ 6,694	ALLEN SCREEN PRINTING	SCARBOROUGH	ME 04074-9782
\$ 6,649	N H BRAGG & SONS	BANGOR	ME 04402-0927
\$ 6,593	THE WOODLANDS INC	WATERVILLE	ME 4901
\$ 6,590	H J ASSOCIATES LTD	ROCHELLE PARK	NJ 07662-3018
\$ 6,582	MERIDIAN MOBILE HEALTH LLC	BANGOR	ME 04402-0940
\$ 6,582	RICHARD P WALTZ PLBG & HTG CO	PORTLAND	ME 04103-5202
\$ 6,563	BARNES & NOBLE BOOKSELLERS INC	UPPER SADDLE RIVER	NJ 7458
\$ 6,554	QUALEX INC	DURHAM	NC 27703-9410
\$ 6,549	H E CALLAHAN CONSTRUCTION INC	AUBURN	ME 04212-0677
\$ 6,542	BETHEL INN & COUNTRY CLUB (THE)	BETHEL	ME 04217-0049
\$ 6,521	MAINE RECYCLING CORP	LISBON FALLS	ME 4252
\$ 6,484	WILLIAMS FARMS INC	NORTH ANSON	ME 04958-7141
\$ 6,471	DIRIGO PINES INN LLC	ORONO	ME 04473-3479
\$ 6,397	THOMAS RICHARD A	GUILFORD	ME 04443-6039
\$ 6,377	LIFEFLIGHT OF MAINE LLC	BANGOR	ME 04402-0811
\$ 6,351	WATERVILLE WINDOW CO INC	WATERVILLE	ME 04903-0724
\$ 6,343	HERRICK CONSTRUCTION INC	ABBOT	ME 04406-3008
\$ 6,342	STEEL SERVICE CENTER	LEWISTON	ME 04240-3524
\$ 6,339	MAXWELL KLUGER & MAKARETZ, MD PA	PORTLAND	ME 04101-1823
\$ 6,325	PENOBSCOT YACHT CLUB	PORTLAND	ME 04101-4177
\$ 6,290	PUTNAM FIDUCIARY TRUST CO	BOSTON	MA 2109
\$ 6,276	EATON PEABODY	BANGOR	ME 04402-1210
\$ 6,275	PARKWOOD INN LTD	BRUNSWICK	ME 04011-0092
\$ 6,221	STONEWALL KITCHEN LLC	YORK	ME 3909
\$ 6,192	H & G PRODUCE INC	EASTON	ME 04740-0037
\$ 6,159	PARADYNE CREDIT CORPORATION	LARGO	FL 33773-1502
\$ 6,155	MACOMBER INC	PORTLAND	ME 04101-4617
\$ 6,149	LABRIE DANIEL	SAINT AGATHA	ME 04772-6141
\$ 6,148	S & S TRANSPORTATION INC	LINCOLN	ME 04457-0336
\$ 6,133	MEMIC SERVICES INC	PORTLAND	ME 04104-7409
\$ 6,073	RESTORATIVE & AESTHETIC DENTAL ASSOCIATES P.A.	PORTLAND	ME 04102-1035
\$ 6,069	FREEPORT INN	FREEPORT	ME 4032
\$ 6,069	FREEPORT INN	FREEPORT	ME 4032
\$ 6,053	PATTEN TOOL & ENGINEERING INC	KITTERY	ME 03904-0478
\$ 5,987	D L GEARY BREWING CO INC	PORTLAND	ME 04103-1066
\$ 5,967	OLIVER VENDING & MUSIC SYSTEMS	SCARBOROUGH	ME 04074-9730
\$ 5,962	GOLD STAR CLEANERS	BREWER	ME 04412-0757
\$ 5,886	MCCRUM JAY Y	MARS HILL	ME 04758-0660

BETR REFUNDS RECEIVED DURING FISCAL YEAR 06 (7/1/05 - 6/30/06)

Refund	Applicant	Mailing Address
\$ 5,868	R M DAVIS INC	PORTLAND ME 04101-4090
\$ 5,861	GARY C FERGUSON DMD MS LLC	WATERVILLE ME 04901-5813
\$ 5,845	WAYFARER MARINE CORPORATION	CAMDEN ME 04843-1731
\$ 5,825	BLUE HILL MARKET INC #126	BLUE HILL ME 04614-6109
\$ 5,808	WALTZ PHARMACY INC	CAMDEN ME 04843-0130
\$ 5,802	FACIAL & ORAL SURGERY ASSOCIATES PA	AUGUSTA ME 04330-8087
\$ 5,798	MERIDIAN LIFE SCIENCE INC	SACO ME 04072-1840
\$ 5,785	BIDDEFORD SAVINGS BANK	BIDDEFORD ME 04005-0525
\$ 5,785	J S L INVESTMENTS LLC	PORTLAND ME 04101-4703
\$ 5,764	PHOENIX WELDING	PORTLAND ME 04103-1032
\$ 5,733	WILLARD C DOYEN & SONS	MAPLETON ME 04757-0205
\$ 5,711	BARSTOW III GEORGE	WESTBROOK ME 04092-2206
\$ 5,703	ROUSSEL LOGGING INC	MADAWASKA ME 04756-0197
\$ 5,672	TREMBLAY & LEVESQUE INC	WEST ENFIELD ME 04493-4433
\$ 5,636	CASCO BAY BREWING COMPANY	PORTLAND ME 04103-1071
\$ 5,635	HEBERT BROS	MADAWASKA ME 4756
\$ 5,630	PM KELLY INC	ASHLAND ME 04732-0288
\$ 5,600	H&D ENTERPRISES LLC	HOULTON ME 04730-1733
\$ 5,558	COUNTY QWIK PRINT	CARIBOU ME 04736-0621
\$ 5,522	VORTECHNICS INC	SCARBOROUGH ME 04074-7636
\$ 5,518	GRAYBAR FINANCIAL SERVICES LLC	LIVINGSTON NJ 7039
\$ 5,514	CIT FINANCIAL USA INC	LIVINGSTON NJ 7039
\$ 5,473	SAS PITTSFIELD INC	SAN ANTONIO TX 78224-0700
\$ 5,435	RITZ CAMERA CENTERS, INC & SUBS	BELTSVILLE MD 20705-1318
\$ 5,386	TREES LIMITED	SIDNEY ME 04330-2840
\$ 5,379	EASTERN BANK	LYNN MA 01901-1143
\$ 5,356	MAINE WOOD RECYCLING INC	ASHLAND ME 04732-0216
\$ 5,351	ZALE DELAWARE INC	IRVING TX 75015-2757
\$ 5,348	AGILENT FINANCIAL SERVICES LLC	LIVINGSTON NJ 7039
\$ 5,330	E J JALBERT INC	FORT KENT ME 04743-1119
\$ 5,321	PACTIV CORP	ADDISON TX 75001-4510
\$ 5,316	GPM CREDIT UNION	SOUTH PORTLAND ME 04106-2755
\$ 5,297	GEORGE C HALL & SONS INC	ROCKLAND ME 4841
\$ 5,282	ARMSTRONG FAMILY INDUSTRIES INC	HERMON ME 04401-1333
\$ 5,243	TRIPLE CROWN FARMS INC	PRESQUE ISLE ME 04769-5055
\$ 5,233	LOST VALLEY INC.	AUBURN ME 04210-8598
\$ 5,218	GUIMOND TIMMY H	FORT KENT ME 04743-2101
\$ 5,197	A W MADDEN INC	MILFORD ME 04461-0499
\$ 5,193	OXFORD HOMES INC	OXFORD ME 04270-0679
\$ 5,170	SW & B CONSTRUCTION CORPORATION	AUBURN ME 04211-1210
\$ 5,162	CP TRANSPORT	JACKMAN ME 04945-0489
\$ 5,155	PRECISION MANUFACTURING SOLUTIONS INC	BIDDEFORD ME 04005-4336
\$ 5,130	CORINTH MARKET INC	CORINTH ME 04427-3632
\$ 5,085	PENOBSCOT VALLEY COUNTRY CLUB	ORONO ME 04473-0010
\$ 5,078	HALE TRAILER BRAKE & WHEEL INC	VOORHEES NJ 08043-7400
\$ 5,023	HYDROBLEND INC	NAMPA ID 83687-3079
\$ 5,022	DORKS UNLIMITED	FREEPORT ME 04032-7018
\$ 5,002	CORNVILLE CONSTRUCTION INC	CORNVILLE ME 04976-6338
\$ 4,990	MARTIN STEPHEN S	PRESQUE ISLE ME 04769-0785
\$ 4,990	NEW ENGLAND 800 COMPANY	WALDOBORO ME 04572-6011
\$ 4,980	BA LEASING & CAPITAL LLC	ATLANTA GA 30348-5578
\$ 4,960	MAINE NEUROLOGY PA	SCARBOROUGH ME 4074
\$ 4,952	G LAVOIE INC	SULLY POHENEGAMOOK G0L1J0
\$ 4,940	JOKERS TWO INC	PORTLAND ME 04103-1006
\$ 4,927	CENTER-COTTON INC	PORTLAND ME 04101-4026
\$ 4,921	MAINE AUTO RADIATOR MFG CO INC	LEWISTON ME 04241-1916
\$ 4,908	HARMON TIRE	ELLSWORTH ME 04605-1742
\$ 4,901	ONE RIGHT BUSINESS PRINTING	LEWISTON ME 04243-0438
\$ 4,888	CRANE BROTHERS INC	EXETER ME 04435-3204
\$ 4,804	AFFILIATED MATERIAL SERVICES	BANGOR ME 04402-0940
\$ 4,803	GOGGINS SUPERMARKET INC	RANDOLPH ME 04346-5217
\$ 4,790	FLEWELLING GERALD V	EASTON ME 04740-4336
\$ 4,789	TOBEY SHEETMETAL CO INC	ELIOT ME 03903-0022
\$ 4,784	ROBERT WARREN WENTWORTH JR INC	RANGELEY ME 4970
\$ 4,767	ABERCROMBIE & FITCH STORES INC	ATLANTA GA 30347
\$ 4,726	CHOPPER ONE INC	EAGLE LAKE ME 04739-0243
\$ 4,686	NEOKRAFT SIGNS INC	LEWISTON ME 04240-5801
\$ 4,624	NORTHERN MAINE HAULING, INC	SKOWHEGAN ME 04976-0753
\$ 4,614	THE PEP BOYS	PHILADELPHIA PA 19132-1116
\$ 4,610	PORTLAND DRY CLEANERS INC	PORTLAND ME 04103-3742
\$ 4,596	AROOSTOOK COUNTY FEDERAL SAVINGS & LOAN ASSOCIATION	CARIBOU ME 04736-0808
\$ 4,588	OCE IMAGISTICS INC	TRUMBULL CT 6611
\$ 4,582	CR TANDBERG INC	WINDHAM ME 04062-0381

BETR REFUNDS RECEIVED DURING FISCAL YEAR 06 (7/1/05 - 6/30/06)

Refund	Applicant	Mailing Address	
\$ 4,552	TROYCO LLC	PRESQUE ISLE	ME 04769-2201
\$ 4,545	P&O PORTS NEW ENGLAND INC	ISELIN	NJ 8830
\$ 4,534	WORKGROUP TECHNOLOGY PARTNERS INC	WESTBROOK	ME 04092-2856
\$ 4,530	HEAD AND NECK SURGICAL ASSO PA	PORTLAND	ME 04103-1884
\$ 4,529	SITEL CORPORATION	OMAHA	NE 68122
\$ 4,528	NATANIS GOLF COURSE	VASSALBORO	ME 4989
\$ 4,527	DIALYSIS CLINIC INC	NASHVILLE	TN 37203-2948
\$ 4,517	CYR ENTERPRISES INC	FORT KENT MILLS	ME 04744-0132
\$ 4,517	WADLEIGHS INC	HALLOWELL	ME 04347-1442
\$ 4,505	MAINE MALL MOTORS	SOUTH PORTLAND	ME 04106-2312
\$ 4,490	PAUL G WHITE TILE CO INC	PORTLAND	ME 04103-3742
\$ 4,464	KELLY LUMBER SALES INC	ASHLAND	ME 04732-0288
\$ 4,395	AMERICAN STEEL & ALUMINUM CORP	NORWOOD	MA 02062-2644
\$ 4,387	OCCUPATIONAL HEALTH RESEARCH	SKOWHEGAN	ME 04976-0900
\$ 4,386	J T PROPERTIES	LINCOLN	ME 04457-0189
\$ 4,384	PARAMOUNT MANAGEMENT ASSOCIATES LLC	FAIRFIELD	NJ 07004-1540
\$ 4,381	CENTRAL MAINE MOTOR INC	WATERVILLE	ME 4901
\$ 4,377	BELL FARMS INC	LEWISTON	ME 04240-1102
\$ 4,361	BERKELEY LASERPRINTED MAILINGS, INC	CUMBERLAND	ME 04021-3525
\$ 4,359	CARQUEST AUTO PARTS OF HAMMOND ME, INC.	BAY CITY	MI 48708-8443
\$ 4,303	MICHAUD EDWIN G	NORWAY	ME 04268-5021
\$ 4,298	BANGOR LETTER SHOP INC	BANGOR	ME 04401-6518
\$ 4,266	BUCA INC AND SUBSIDIARIES	TULSA	OK 74135-4442
\$ 4,225	SKELTON TANTER & ABBOTT PA	AUBURN	ME 04212-3200
\$ 4,207	MAINE EDUCATION ASSN	AUGUSTA	ME 04330-8005
\$ 4,167	JSI STORE FIXTURES INC	MILO	ME 4463
\$ 4,157	COMPUTECH INC	LEWISTON	ME 04243-0202
\$ 4,152	ANDERSON FAMILY TREE FARMS	CRYSTAL	ME 04747-3127
\$ 4,152	CAM MFG INC	PRESQUE ISLE	ME 04769-2051
\$ 4,138	DUCAS LOGGING INC	WALLAGRASS	ME 4781
\$ 4,093	KEVIN E BRANNEN CORPORATION	SMYRNA	ME 4780
\$ 4,092	HALEY CONSTRUCTION INC	SANGERVILLE	ME 04479-0339
\$ 4,086	HILL ROM COMPANY INC	BATESVILLE	IN 47006
\$ 4,067	CENTRAL MAINE ORAL & MAXILLOFACIAL SURGERY ASSOC PA	AUBURN	ME 04210-6135
\$ 4,048	GALT BLOCK WAREHOUSE CO	BANGOR	ME 04402-0838
\$ 4,008	CRYSTAL SPRING WATER COMPANY	AUBURN	ME 04211-1450
\$ 3,976	TNT ROAD COMPANY INC	FORT KENT	ME 04743-1937
\$ 3,968	AYOTTE SCOTT P	HAMLIN	ME 04785-4110
\$ 3,952	WOODLANDS OF BREWER LLC	WATERVILLE	ME 04901-5098
\$ 3,923	MAINE COMMERCIAL TIRE INC	BANGOR	ME 04402-0941
\$ 3,903	BREW ASSOCIATES	PORTLAND	ME 04101-4026
\$ 3,899	ACADIA MED ARTS AMBULATORY SURGICAL	BANGOR	ME 04401-6623
\$ 3,886	SMITTYS CINEMA SANFORD LLC	MERRIMAC	MA 01860-2241
\$ 3,879	GIBBS OIL CO LIMITED PARTNERSHIP	CHELSEA	MA 2150
\$ 3,869	BRIGHTON CORPORATION	AUBURN	ME 04211-1611
\$ 3,866	BUCK CONSTRUCTION CO INC	PRESQUE ISLE	ME 04769-0549
\$ 3,863	QUADIC SYSTEMS INC	SOUTH PORTLAND	ME 04106-2320
\$ 3,843	SACO VALLEY CREDIT UNION	SACO	ME 04072-0740
\$ 3,842	WINDHAM MILLWORK INC	WINDHAM	ME 04062-1358
\$ 3,806	FLATBREAD PORTLAND INC	AMESBURY	MA 01913-2403
\$ 3,805	BATH & BODY WORKS INC	SCHAUMBURG	IL 60159-0365
\$ 3,801	KINNEY MICHAEL W	DANFORTH	ME 04424-0174
\$ 3,754	THE GALE GROUP INC	FARMINGTON HILLS	MI 48331
\$ 3,711	BROWN STEPHEN W	CLINTON	ME 04927-0413
\$ 3,686	ANZELC PAMELA A	PORTLAND	ME 04103-2143
\$ 3,685	J MAXWELL TRUCKING INC	GRAY	ME 04039-9757
\$ 3,680	MAIETTA ENTERPRISES INC	SCARBOROUGH	ME 04074-7119
\$ 3,668	GG DIRECT A MAINE CORP	PORTLAND	ME 04101-4833
\$ 3,668	KOOL RAYZ	BREWER	ME 04412-1481
\$ 3,665	DEVINE TARBELL & ASSOCIATES INC	PORTLAND	ME 04103-5337
\$ 3,649	SEABOARD FEDERAL CREDIT UNION	BUCKSPORT	ME 4416
\$ 3,642	PAPE CHEVROLET INC	SOUTH PORTLAND	ME 04106-1907
\$ 3,588	MAINELY TRUSSES, INC.	FAIRFIELD	ME 04937-0377
\$ 3,569	PROGRESSIVE CASUALTY INS CO	MAYFIELD VILLAGE	OH 44143
\$ 3,561	HARBOR HILL LLC	PORTLAND	ME 04112-0110
\$ 3,540	YORK FORD SALES	HOULTON	ME 04730-0100
\$ 3,508	UNION RIVER YACHT CLUB	PORTLAND	ME 04101-4177
\$ 3,496	HODGDON YACHTS INC	EAST BOOTHBAY	ME 04544-0505
\$ 3,472	BREWER'S SO FREEPORT MARINE INC	SOUTH FREEPORT	ME 04078-0119
\$ 3,459	DAVIS FORESTY PRODUCTS INC	DANFORTH	ME 04424-0096
\$ 3,456	FRIGON DENNIS W	CARATUNK	ME 04925-0099
\$ 3,431	DUPONT GERALD R	NEW GLOUCESTER	ME 04260-3440
\$ 3,407	STIMSON RICHARD W	FALMOUTH	ME 04105-1108

BETR REFUNDS RECEIVED DURING FISCAL YEAR 06 (7/1/05 - 6/30/06)

Refund	Applicant	Mailing Address
\$ 3,398	KNOWLES INDUSTRIAL SERVICES CORP	GORHAM ME 04038-1867.
\$ 3,373	LOVELL LUMBER CO INC	LOVELL ME 04051-0106
\$ 3,356	HOWARD SPORTS TOPSHAM INC	TOPSHAM ME 04086-5759
\$ 3,352	WATERVILLE COUNTRY CLUB INC	WATERVILLE ME 04903-0459
\$ 3,351	A E RETAIL WEST LLC	ATLANTA GA 30347-0727
\$ 3,343	SWANS WILBERT VAULT INC	WESTBROOK ME 04092-3702
\$ 3,322	RHOADS, INC	HAMPDEN ME 04444-0662
\$ 3,293	BOULOS COMPANY THE	PORTLAND ME 04101-4098
\$ 3,276	NORSTATE FEDERAL CREDIT UNION	MADAWASKA ME 04756-1352
\$ 3,266	SYL-VER LOGGING INC	ALLAGASH ME 4774
\$ 3,261	J'MIRAL U.S.	FORT KENT ME 04743-1306
\$ 3,260	M DAIGLE & SONS LOGGING INC	SAINT FRANCIS ME 04774-0028
\$ 3,257	ARUNDEL MACHINE TOOL CO INC	ARUNDEL ME 04046-7979
\$ 3,255	CVS BATH CONGRESS LLC	WOONSOCKET RI 02895-6146
\$ 3,255	NEW ENGLAND SURFACES	LEWISTON ME 04241-1668
\$ 3,248	A A MARINO INC	HOULTON ME 04730-1841
\$ 3,240	FLINT ENTERPRISES INC	ROCKLAND ME 04841-2843
\$ 3,237	MEDCOM LLC	BANGOR ME 4402
\$ 3,236	ORACLE MANAGEMENT 1 INC	FARMINGTON ME 04938-6138
\$ 3,213	PENOBSCOT SHORES ASSOCIATION	BELFAST ME 04915-6061
\$ 3,196	DAMARISCOTTA BANK & TRUST CO	DAMARISCOTTA ME 04543-0999
\$ 3,180	UNION STREET ATHLETICS	BANGOR ME 04401-3002
\$ 3,173	PRESUMPCOT FREEMAC INC	PORTLAND ME 04103-5204
\$ 3,172	MIKE THERIAULT CONSTRUCTION LLC	GREENVILLE ME 04441-0731
\$ 3,169	BROWN GROUP RETAIL INC	SAINT LOUIS MO 63166-0360
\$ 3,165	PORTLAND UROLOGIC ASSOC	S PORTLAND ME 04106-1999
\$ 3,140	MAINE BUCKET COMPANY INC THE	LEWISTON ME 04241-1908
\$ 3,123	YANKEE CANDLE CO INC	SOUTH DEERFIELD MA 01373-0110
\$ 3,116	HOGAN ROAD MOTORS	BANGOR ME 04402-1386
\$ 3,109	CAPRICORN PRODUCTS LLC	PORTLAND ME 04103-1412
\$ 3,094	CARQUEST AUTO PARTS OF 317 MAIN ST	BAY CITY MI 48708-8443
\$ 3,083	TANG PROPERTIES LLC	PRESQUE ISLE ME 04769-2253
\$ 3,082	PARENT LUMBER CO INC	MECHANIC FALLS ME 04256-5737
\$ 3,066	WALKER INDUSTRIAL SERVICES INC	SKOWHEGAN ME 04976-1141
\$ 3,050	RAY LABBE & SONS INC	BRUNSWICK ME 4011
\$ 3,041	SCOTT DUGAS TRUCKING & EXCAVATING	YARMOUTH ME 04096-7510
\$ 3,038	V & R VARIETY	HARTLAND ME 04943-0484
\$ 3,035	KARP INC	WELLS ME 04090-4565
\$ 3,035	KINDRED HOSPITALS EAST LLC	LOUISVILLE KY 40202
\$ 3,030	DUBAY TRUCKING INC	SAINT FRANCIS ME 04774-3109
\$ 3,029	CVS NORTH PORTLAND LLC	WOONSOCKET RI 02895-6146
\$ 3,029	MMIC SERVICES COMPANY INC	PORTLAND ME 04112-5275
\$ 3,012	MAINE EARTHMOVING INC	SCARBOROUGH ME 04070-1086
\$ 3,010	WILSON STREAM REALTY INC C/O SANDY RIVER GROUP	PORTLAND ME 04112-0110
\$ 2,990	MILLIKEN BROS. INC.	PORTLAND ME 04103-1430
\$ 2,984	CINQUE TERRE LLC	PORTLAND ME 04101-4144
\$ 2,982	COASTAL METAL FAB INC	TOPSHAM ME 04086-6069
\$ 2,961	NEW ENGLAND TRUCK TIRE CENTERS INC	SCARBOROUGH ME 04074-9567
\$ 2,957	MAINE PHOTO EXPRESS INC	PORTLAND ME 04103-4104
\$ 2,945	MATHIEU'S SAW & TOOL INC	LEWISTON ME 4240
\$ 2,934	MAINE RESOURCE INC	PORTLAND ME 04103-1066
\$ 2,930	ATLANTICA ENTERPRISES INC	HAMPDEN ME 04444-0287
\$ 2,925	COMMUNITY CREDIT UNION	LEWISTON ME 04240-6968
\$ 2,920	MAINE SCIENTIFIC INC	RICHMOND ME 04357-1156
\$ 2,918	OUELLETTE & ASSOC PA	LEWISTON ME 04240-5025
\$ 2,917	P & B LOGGING INC	FORT KENT MILLS ME 04744-0238
\$ 2,891	THE FINISH LINE INC	INDIANAPOLIS IN 46235-2332
\$ 2,880	CNH CAPITAL AMERICA LLC	HOUSTON TX 77267
\$ 2,871	MAINE INFORMATION SYSTEMS	BANGOR ME 04402-0930
\$ 2,860	INTERSTATE SEPTIC SYSTEMS INC	ROCKLAND ME 04841-2137
\$ 2,837	MAINE HEART SURGICAL ASSOC PA	PORTLAND ME 04102-3112
\$ 2,828	BACON PRINTING INC	BANGOR ME 04401-5704
\$ 2,828	STILLWATER SOFT SERVE	OLD TOWN ME 04468-2156
\$ 2,795	EASTERN MAINE ELECTRIC CO-OP INC	CALAIS ME 04619-0425
\$ 2,793	CUSTOM CORDAGE LLC	WALDOBORO ME 4572
\$ 2,772	DOWNEAST ORTHOPEDIC ASSOC PA	BANGOR ME 04401-6623
\$ 2,762	HOLIDAY HEALTH & RACQUET CLUB INC	PORTLAND ME 04101-4177
\$ 2,752	MAINE FENCE CO	PITTSFIELD ME 04967-0407
\$ 2,737	THE COUNTY QUICKSTOP INC	LONDONDERRY NH 03053-3733
\$ 2,735	SPRINGBROOK MANAGEMENT INC DBA SPRINGBROOK NURSING CARE CENTER	PORTLAND ME 04112-0110
\$ 2,715	W L STURGEON INC	CORNISH ME 04020-0277
\$ 2,712	R&R LOGGING INC	FORT KENT ME 04743-0084
\$ 2,709	MDL INC KENTUCKY FRIED CHICKEN	PRESQUE ISLE ME 04769-1262

BETR REFUNDS RECEIVED DURING FISCAL YEAR 06 (7/1/05 - 6/30/06)

Refund	Applicant	Mailing Address	
\$ 2,706	MAINE MASONRY CO INC	SCARBOROUGH	ME 04074-9706
\$ 2,704	G R LOGGING LLC	HAMLIN	ME 04785-4025
\$ 2,704	MICRO TECHNOLOGIES INC	RICHMOND	ME 04357-1108
\$ 2,683	CYR POTATO CORP	MADAWASKA	ME 04756-1166
\$ 2,683	THE COUNTY FEDERAL CREDIT UNION	CARIBOU	ME 04736-1944
\$ 2,676	LENS LIBRARY LLC	PORTLAND	ME 04101-5033
\$ 2,673	KD LANDSCAPING COMPANY	SCARBOROUGH	ME 04074-8230
\$ 2,665	ACADEMY GENERAL DENTISTRY	PRESQUE ISLE	ME 04769-3103
\$ 2,646	FIVE STAR GRAPHICS INC	LEWISTON	ME 04241-1535
\$ 2,626	FASTWASH INC.	WATERVILLE	ME 04901-5505
\$ 2,619	BRANN & ISAACSON LLP	LEWISTON	ME 04243-3070
\$ 2,588	WHEN PIGS FLY INC	YORK	ME 03909-1601
\$ 2,577	KENNEBEC FED SVGS & LOAN OF WATERVILLE	WATERVILLE	ME 04901-6602
\$ 2,552	C B KENWORTH INC	SOUTH PORTLAND	ME 04106-6142
\$ 2,547	KALLIS FORD-MERCURY INC	BELFAST	ME 04915-6565
\$ 2,547	TMM INC	YARMOUTH	ME 04096-2277
\$ 2,537	ROY T. INC	ST JOHN PLT	ME 04743-4028
\$ 2,509	BAL GLOBAL FINANCE LLC	TROY	MI 48084-5223
\$ 2,500	PEDIATRIC CARDIOLOGY ASSOC	PORTLAND	ME 04102-3100
\$ 2,495	EASTWOOD CONTRACTORS INC	BREWER	ME 04412-5443
\$ 2,485	BROWN RICHARD D	FARMINGTON	ME 04938-6138
\$ 2,485	DARLING'S INC	BREWER	ME 04412-0277
\$ 2,482	ALL ERECTION & CRANE RENTAL CORP	INDEPENDENCE	OH 44131-2315
\$ 2,482	HAGGAN JR CLAYTON L	JACKMAN	ME 04945-0256
\$ 2,479	A A T COMMUNICATIONS CORP	BOCA RATON	FL 33487-2797
\$ 2,471	HAND WAYNE A	BUCKSPORT	ME 04416-4709
\$ 2,463	R H RENY INC	NEWCASTLE	ME 04553-3923
\$ 2,458	MAINE HEALTH INFORMATION CENTER INC	MANCHESTER	ME 4351
\$ 2,456	CALIFORNIA FIRST NATIONAL BANK	IRVINE	CA 92612
\$ 2,452	MAINE DISTRIBUTORS	BANGOR	ME 04401-5757
\$ 2,442	BUCKEYE FOODS INC	SOUTH PARIS	ME 04281-1615
\$ 2,438	CHEMOGEN INC	SOUTH PORTLAND	ME 04106-3295
\$ 2,428	ROCKLAND GOLF CLUB INC	ROCKLAND	ME 04841-0507
\$ 2,418	ORAL SURGERY ASSOCIATES PA	SOUTH PORTLAND	ME 04106-2425
\$ 2,412	ENVIROMAT LLC	PORTLAND	ME 04103-4884
\$ 2,404	C V DIAGNOSTICS	WATERVILLE	ME 04901-4538
\$ 2,404	NORTH ATLANTIC SCAFFOLDING CO.	PORTLAND	ME 04103-1042
\$ 2,395	DAWSON SMITH PURVIS & BASSETT PA	PORTLAND	ME 04101-2902
\$ 2,392	LITTLE GUY PRESS INC	AUBURN	ME 04210-9479
\$ 2,390	CVS VANGUARD INC	WOONSOCKET	RI 02895-6146
\$ 2,388	MOUNT ABRAM FAMILY RESORT, LLC	GREENWOOD	ME 4255
\$ 2,382	THE THD GROUP	DUBLIN	OH 43017-0256
\$ 2,381	CLOUTIER FORESTECH INC	ST PAMPHILE	G0R 3X0
\$ 2,378	MAINE HIGHLANDS FED CREDIT UNION	DEXTER	ME 04930-0233
\$ 2,377	DR STEVEN ZEMBROSKI DMD INC	AUGUSTA	ME 04330-7228
\$ 2,356	QUICK LEASE CORPORATION	ENFIELD	CT 06083-1133
\$ 2,348	JOHN J MCMULLEN ASSOC INC	BATH	ME 04530-1929
\$ 2,334	DUKE INCORPORATED	BATH	ME 04530-1541
\$ 2,327	ADVANCE AUTO SALES INC	AUBURN	ME 04210-6454
\$ 2,324	PATRONS OXFORD MUTUAL INSURANCE CO	AUBURN	ME 04211-1960
\$ 2,291	EVERGREEN CUSTOM PRINTING INC	AUBURN	ME 04210-6814
\$ 2,276	RAFFEL BROTHERS	PORTLAND	ME 4101
\$ 2,270	K & D MILLWORKS INC	WINDHAM	ME 04062-4901
\$ 2,268	BLONDIN ENTERPRISES INC	FORT KENT MILLS	ME 04744-0163
\$ 2,266	BERGERON ROGER ODPA	LEWISTON	ME 04240-5945
\$ 2,262	NONESUCH RIVER GOLF CLUB LLC	SCARBOROUGH	ME 04074-9506
\$ 2,255	PREMIER CAPITAL GROUP INC	DES MOINES	IA 50306-1719
\$ 2,251	PETER THERIAULT JR INC	DANFORTH	ME 04424-0133
\$ 2,233	WITHAM FAMILY LIMITED PARTNERSHIP	BAR HARBOR	ME 04609-0007
\$ 2,219	RENTOWN INC.	PRESQUE ISLE	ME 04769-2651
\$ 2,202	ATHEARN'S VENDING CO	UNION	ME 04862-4825
\$ 2,199	GRANT TERRY D	CORINTH	ME 04427-3147
\$ 2,197	SEBAGO CONVERTED PRODUCTS INC	WINDHAM	ME 04062-5697
\$ 2,193	BANGOR CHRISTIAN SCHOOLS	BANGOR	ME 04401-2404
\$ 2,186	HASKELL LUMBER INC	LINCOLN	ME 04457-0219
\$ 2,180	CHADWICK BAROSS INC	WESTBROOK	ME 04098-1594
\$ 2,180	THE WATERWORKS INC	BANGOR	ME 04402-1076
\$ 2,178	TANGLEWOOD ENTERPRISES INC	FORT KENT	ME 04743-1723
\$ 2,176	HARTFORD INC	LEWISTON	ME 04240-5815
\$ 2,167	LEE DODGE	WESTBROOK	ME 04092-4733
\$ 2,159	ATLANTIC ACCEPTANCE CORPORATION	ELLSWORTH	ME 04605-0553
\$ 2,156	TIMBERLINE LOGGING	WALLAGRASS	ME 04781-0083
\$ 2,149	CONSOLIDATED ELECTRICAL DISTRIBUTORS INC	WESTLAKE VILLAGE	CA 91362

BETR REFUNDS RECEIVED DURING FISCAL YEAR 06 (7/1/05 - 6/30/06)

Refund	Applicant	Mailing Address	
\$ 2,143	HARTLEYS	NEWPORT	ME 04953-0038
\$ 2,130	MORIN MARCEL	SAINT DAVID	ME 04773-4104
\$ 2,129	LONE STAR STEAKHOUSE & SALOON OF ME	OKLAHOMA CITY	OK 73123-1845
\$ 2,119	ENTRUST INC DAVID ISUZU	WESTBROOK	ME 04092-4732
\$ 2,119	WELCH JENNIFER	NEWPORT	ME 04953-0026
\$ 2,116	TRENTON BRIDGE LOBSTER POUND I	TRENTON	ME 04605-6021
\$ 2,109	PRESQUE ISLE COUNTRY CLUB	PRESQUE ISLE	ME 04769-0742
\$ 2,104	DYEABLES INC	FARMINGTON	ME 04938-6748
\$ 2,089	SOUICIE CARLTON R	EAGLE LAKE	ME 04739-9801
\$ 2,086	ALLEN AGENCY	CAMDEN	ME 04843-0578
\$ 2,082	KSI INC	S PORTLAND	ME 04106-2419
\$ 2,077	OAKLAND SHEET METAL INC	OAKLAND	ME 04963-0158
\$ 2,062	ELLSWORTH BUCKSPORT DENTAL ASSOC PA	ELLSWORTH	ME 04605-1511
\$ 2,044	MAINE POTATO GROWERS INC	PRESQUE ISLE	ME 04769-0271
\$ 2,044	BARKER CHARLES W	LEEDS	ME 04263-3055
\$ 2,038	BROWN & VERGARA LLC	PORTLAND	ME 04101-2029
\$ 2,032	LYNCH CONSTRUCTION	HOLDEN	ME 04429-0670
\$ 2,031	KENDUSKEAG YACHT CLUB	PORTLAND	ME 04101-4177
\$ 2,031	MH HOLDING CORP	PORTLAND	ME 04102-3019
\$ 2,017	WALLS MARIE E	BANGOR	ME 04401-3248
\$ 2,011	CHAMBERLAND JAMES M	SAINT AGATHA	ME 04772-0206
\$ 2,011	WEST MARINE PRODUCTS	RED OAK	TX 75154-0969
\$ 2,009	JACKSON THOMAS C	CAMDEN	ME 04843-0895
\$ 1,998	SODEXHO AMERICA LLC	BUFFALO	NY 14240-0352
\$ 1,998	THE CONCORD BUYING GROUP INC	WAYLAND	MA 01778-6369
\$ 1,997	STONINGTON SEA PRODUCTS	STONINGTON	ME 04681-0100
\$ 1,994	CREATIVE BROADCAST CONCEPTS INC	BIDDEFORD	ME 04005-0565
\$ 1,963	COFFEE BY DESIGN INC	PORTLAND	ME 04101-2617
\$ 1,955	AYOTTE MAURICE R	SAINT AGATHA	ME 04772-6145
\$ 1,949	MURRAY LAPLANT INC	PRINCETON	ME 04668-0068
\$ 1,948	R A MOORE CONSTRUCTION INC	WINDHAM	ME 04062-0992
\$ 1,946	C & G BROWN INC	LITCHFIELD	ME 04350-0335
\$ 1,946	WINDWARD GARDENS LLC	PORTLAND	ME 04112-0110
\$ 1,940	STATE SAND & GRAVEL INC	BELFAST	ME 04915-0420
\$ 1,932	LANK MACHINING CO LLC	SACO	ME 04072-1806
\$ 1,921	QED OPTICAL, INC.	HOULTON	ME 04730-2122
\$ 1,917	BLACKWELL LUMBER MILL INC	CORINTH	ME 04427-0335
\$ 1,913	CHASE EQUIPMENT LEASING INC	COLUMBUS	OH 43240-7001
\$ 1,913	ROGERS PRECISION MACHINE INC	LEWISTON	ME 04240-2615
\$ 1,908	ENDODONTIC ASSOC PA	PORTLAND	ME 04103-4351
\$ 1,890	LILLEY FARMS INC	SMYRNA MILLS	ME 04780-5214
\$ 1,870	MONAGHAN LEAHY LLP	PORTLAND	ME 04112-7046
\$ 1,864	HANSCOM CONTRUCTION INC	MARSHFIELD	ME 04654-5124
\$ 1,844	LITTLE RIVER TRANSPORT INC	SAINT DAVID	ME 04773-4125
\$ 1,822	UNITED LEASING INC	EVANSVILLE	IN 47716-5089
\$ 1,820	CENTRAL MAINE CHRY-PLYM-DODGE	WATERVILLE	ME 04901-4525
\$ 1,816	CLOSE ENTERPRISES INC	PORTLAND	ME 04101-2516
\$ 1,812	METAL SPECIALTIES, INC.	AUBURN	ME 04210-3830
\$ 1,800	KWIK KOPY PRINTING	SOUTH PORTLAND	ME 04106-6035
\$ 1,800	MORRIS LOGGING INC	FORT KENT	ME 04743-2225
\$ 1,800	WATERVILLE OB/GYN PA	WATERVILLE	ME 04901-4531
\$ 1,798	HEALTHFIRST FEDERAL CREDIT UNION	WATERVILLE	ME 04901-4930
\$ 1,785	MEDICAL NETWORK INC	PORTLAND	ME 04101-4213
\$ 1,778	MAINE WINTER SPORTS CENTER	CARIBOU	ME 04736-4404
\$ 1,771	HAMLINS SPORTS WORLD INC	WATERVILLE	ME 04901-5067
\$ 1,770	ANIMAL NEUROLOGICAL INC	PORTLAND	ME 04103-1188
\$ 1,766	CARAVAN BEADS INC	PORTLAND	ME 04103-4138
\$ 1,765	C P TECHNOLOGIES INC	SACO	ME 4072
\$ 1,756	IMAGE WORKS	PORTLAND	ME 04101-3306
\$ 1,754	CHIROPRACTIC CORP OF N MAINE	HOULTON	ME 04730-3727
\$ 1,753	STEAMBOAT PARTNERS INC	SEARSPORT	ME 04974-0330
\$ 1,729	PAYLESS SHOESOURCE INC	TOPEKA	KS 66601-1249
\$ 1,726	HEATHROW CORPORATION	LEWISTON	ME 04243-0399
\$ 1,707	R & H ENTERPRISES	AUBURN	ME 04211-1597
\$ 1,698	G V LOGGING INC	FORT KENT	ME 04743-0125
\$ 1,681	R N HASKINS PRINTING CO INC	OAKLAND	ME 04963-0097
\$ 1,679	JULIEN BEAUREGARD PTR	MADAWASKA	ME 04756-3145
\$ 1,675	JONATHAN J RHOADES DMD	AUBURN	ME 04210-8521
\$ 1,658	WINTER PEOPLE INC	FREEPORT	ME 04032-7003
\$ 1,648	EVERGREEN INDEMNITY LTD.	LEWISTON	ME 04240-5815
\$ 1,645	BLACKBEARD'S INC	CARMEL	ME 04419-3524
\$ 1,642	FOLLETT HIGHER EDUCATION GROUP	OAK BROOK	IL 60523-1576
\$ 1,636	D FLOURDE LOGGING INC	FORT KENT	ME 04743-2121

BETR REFUNDS RECEIVED DURING FISCAL YEAR 06 (7/1/05 - 6/30/06)

Refund	Applicant	Mailing Address	
\$ 1,632	VP FILM AND TAPE PRODUCTIONS INC	PORTLAND	ME 04102-2708
\$ 1,626	NORTHWEST AIRLINES INC	EAGAN	MN 55121
\$ 1,624	LASH ANTHONY D	WALDOBORO	ME 04572-5730
\$ 1,624	TAGGART CONSTRUCTION INC.	FREEPORT	ME 04032-0255
\$ 1,611	SOUTH PORT MARINE LLC	SOUTH PORTLAND.	ME 04106-2824
\$ 1,608	THE SCIENCE SOURCE	WALDOBORO	ME 04572-0727
\$ 1,602	STROUDWATER ASSOCIATES	PORTLAND	ME 04101-3531
\$ 1,598	DTI/GATES HOLDINGS, LLC	AUBURN	ME 04211-1300
\$ 1,595	FLOTATION TECHNOLOGIES NC	BIDDEFORD	ME 04005-4116
\$ 1,590	PELLETIER LOUIS A	ALLAGASH	ME 04774-4001
\$ 1,589	MORONG BRUNSWICK	BRUNSWICK	ME 04011-0697
\$ 1,587	CAMERON PAVING INC	SEARSPORT	ME 04974-3971
\$ 1,587	D & D MID COAST LLC	ROCKLAND	ME 04841-0883
\$ 1,583	BEEAKER WILLIAM P	LIVERMORE FALLS	ME 04254-0705
\$ 1,582	RAM TRUST SERVICES INC	PORTLAND	ME 04101-5033
\$ 1,578	RAVEN TECHNOLOGY LLC	BRUNSWICK	ME 04011-7358
\$ 1,575	AUSTIN ASSOCIATES PA CPA'S	AUBURN	ME 04212-3400
\$ 1,575	BEAUREGARD EQUIPMENT INC	COLCHESTER	VT 05446-7358
\$ 1,569	KWS INC	WALDOBORO	ME 04572-1313
\$ 1,568	WBRC ARCHITECTS ENGINEERS	BANGOR	ME 04401-5143
\$ 1,561	B DALTON BOOKSELLER INC	UPPER SADDLE RIVER	NJ 7458
\$ 1,561	GREAT SKATES ENTERTAINMENT	BANGOR	ME 04401-4221
\$ 1,554	AUBURNDALE CLEANING CENTER INC	AUBURN	ME 04210-6403
\$ 1,554	LEE LEASING	AUBURN	ME 04210-6454
\$ 1,554	MARK DIAMOND DDS LLC	SCARBOROUGH	ME 04074-7646
\$ 1,551	A & L CONSTRUCTION INC	PRESQUE ISLE	ME 04769-1613
\$ 1,549	CARQUEST AUTO PARTS OF AUGUSTA ME	BAY CITY	MI 48708-8443
\$ 1,543	CUSHMAN WARREN	PRESQUE ISLE	ME 04769-2955
\$ 1,537	CROSBY ENTERPRISES LLC	S PORTLAND	ME 04106-2736
\$ 1,527	BOOTHBAY HARBOR LAUNDRY INC	MAGNOLIA	MA 1930
\$ 1,527	G H M AGENCY INC	WATERVILLE	ME 04903-0649
\$ 1,526	NELSON & SMALL INC	PORTLAND	ME 04103-4221
\$ 1,521	LARRABEE CORNELIA D	KNOX	ME 04986-4308
\$ 1,520	CHESTER A RICE CO	DAMARISCOTTA	ME 04543-0567
\$ 1,504	CVS PINE TREE LLC	WOONSOCKET	RI 02895-6146
\$ 1,493	GARDINER HEALTH CARE FACILITY INC	HOULTON	ME 04730-0520
\$ 1,480	RLS ENTERPRISES LLC	YARMOUTH	ME 04096-6523
\$ 1,478	BRUNSWICK EYE CARE ASSOCIATES	BRUNSWICK	ME 04011-3359
\$ 1,469	BROADWAY DENTAL ASSOCIATES PA	BANGOR	ME 04401-3225
\$ 1,461	FRENCH & BRAUN INC	CAMDEN	ME 04843-0176
\$ 1,457	MID MAINE MARINE INC	OAKLAND	ME 04963-0042
\$ 1,456	LINCOLN ME FEDERAL CU	LINCOLN	ME 4457
\$ 1,453	HAMILTON WILLARD D OD PA	CARIBOU	ME 04736-0280
\$ 1,444	PORTLAND FOOT & ANKLE PA	PORTLAND	ME 04101-2444
\$ 1,441	HOUSING RESOURCES CORP	SOUTH PORTLAND	ME 04106-6953
\$ 1,434	MCKENNEY GALEN P	CORINNA	ME 04928-3514
\$ 1,429	KINNEY MAX G	SEARSPORT	ME 04974-3598
\$ 1,426	MICHELE SHEMS DMD PA	FALMOUTH	ME 4105
\$ 1,421	HAMMOND CLIFTON K	BELGRADE	ME 04917-0500
\$ 1,418	CVS PORTLAND FOREST LLC	WOONSOCKET	RI 02895-6146
\$ 1,418	DAIGLE & HOUGHTON INC	FORT KENT	ME 04743-1419
\$ 1,418	HAHNEL BROS CO	LEWISTON	ME 04243-1160
\$ 1,415	DIRIGO INC	ITASCA	IL 60143
\$ 1,409	MILLIARD CONSTRUCTION CO INC	WELLS	ME 04090-6009
\$ 1,404	OPERATIONS FORESTIERES	ST PROSPER	QC G0M 1Y0
\$ 1,402	PATTISON SIGN GROUP (NE) INC	LIMESTONE	ME 04750-6035
\$ 1,395	THE MACLAND COMPANY	AUBURN	ME 04210-3746
\$ 1,393	DWAYNE BUZZELL EXCAVATION LANDSCAPING INC	RAYMOND	ME 04071-0034
\$ 1,385	MICHELE E SPEKHARDT DMD PA	BANGOR	ME 4401
\$ 1,380	WDQ INC	EAST ORLAND	ME 04431-0084
\$ 1,370	SUN CITY TANNING INC	PORTLAND	ME 04103-3339
\$ 1,369	SAMSONITE COMPANY STORES INC	DENVER	CO 80239-3018
\$ 1,369	SNELL FAMILY FARM INC	BAR MILLS	ME 04004-0326
\$ 1,368	B & B QUALITY PAVING	CARMEL	ME 04419-0222
\$ 1,364	S M D METAL FABRICATION	MECHANIC FALLS	ME 04256-0159
\$ 1,361	T KEVIN SULLIVAN DMD LLC	TOPSHAM	ME 04086-1216
\$ 1,360	TOGUE POND COMPANY	MILLINOCKET	ME 04462-1624
\$ 1,358	DUNHAM CHRISTOPHE	PHILLIPS	ME 04966-4036
\$ 1,357	CINTAS CORPORATION NO 3	CINCINNATI	OH 45262
\$ 1,354	CLEWLEY FOUNDATIONS INC	BANGOR	ME 04401-2209
\$ 1,351	CVS PORTLAND CONGRESS ST LLC	WOONSOCKET	RI 02895-6146
\$ 1,350	SERVICE RENTAL INC	WATERVILLE	ME 04903-0379
\$ 1,337	COLE HAAN COMPANY STORE INC	YARMOUTH	ME 04096-6706

BETR REFUNDS RECEIVED DURING FISCAL YEAR 06 (7/1/05 - 6/30/06)

Refund	Applicant	Mailing Address
\$ 1,333	MAINE STREET GRAPHICS INC	BRIDGTON ME 04009-0507
\$ 1,327	ESTABROOK STEVEN C	HOULTON ME 04730-3721
\$ 1,308	HCB HOLDINGS INC	SOUTH PORTLAND ME 04106-6230
\$ 1,307	DOWN EAST MACHINE & ENGINEERING INC	MECHANIC FALLS ME 04256-6113
\$ 1,306	WINDHAM DONUTS INC	NORTH READING MA 1864
\$ 1,299	PENOBSCOT MCCRUM LLC	BELFAST ME 04915-0229
\$ 1,298	DOUGLAS & LINDA QUAGLIAROLI PTNRS	BANGOR ME 04401-5138
\$ 1,294	THE KYES AGENCY INC	FARMINGTON ME 04938-0311
\$ 1,290	MARCEAU WILLIAM	FARMINGTON ME 04938-0975
\$ 1,289	FRATERNAL ORDER OF EAGLES	BREWER ME 04412-1518
\$ 1,276	POST OFFICE EDITORIAL	CAMDEN ME 04843-0416
\$ 1,272	ACADIA FEDERAL CREDIT UNION	FORT KENT ME 04743-1306
\$ 1,269	CON-WAY FREIGHT INC	PORTLAND OR 97208-4138
\$ 1,265	CROSBY MICHAEL	NEWPORT ME 04953-3100
\$ 1,263	BREISACHER ENTERPRISES INC	BRUNSWICK ME 04011-0653
\$ 1,258	EXIT 43 QUIK STOP	RICHMOND ME 04357-3721
\$ 1,257	WILKINSON TERRY E	GRAY ME 04039-9679
\$ 1,256	BASEBALL INC AND ASTROSPHERE INC	SACO ME 04072-9662
\$ 1,254	AMERICAN CONCRETE INDUSTRIES INC	AUBURN ME 04210-3746
\$ 1,241	CAPITAL FAMILY PRACTICE PA	AUGUSTA ME 4330
\$ 1,235	FGS/CMT INC	BANGOR ME 04402-2097
\$ 1,234	D A MITCHELLS INC	BREWER ME 04412-1010
\$ 1,234	EASTERN FIRE PROTECTION CO	AUBURN ME 04211-1390
\$ 1,224	BANGOR SECURITIES INC	BANGOR ME 04402-0930
\$ 1,221	MALONE COMMERCIAL BROKERS INC	PORTLAND ME 04101-5096
\$ 1,219	GARD INNS	FREEPORT ME 4032
\$ 1,219	GRAHAM JR FREDERICK K	CLINTON ME 04927-0355
\$ 1,219	R A WEBBER & SONS INC	BRUNSWICK ME 04011-2767
\$ 1,215	STEAKS N STUFF, INC.	LINCOLN ME 04457-1423
\$ 1,209	BOB BARROWS CHEVROLET INC	WINTHROP ME 04364-0276
\$ 1,205	TRASK DECROW MACHINERY INC	SOUTH PORTLAND ME 04106-2619
\$ 1,198	JACQUES ANDREW P	BINGHAM ME 04920-0184
\$ 1,196	MAGELLA BOUCHARD LOGGING	FORT KENT ME 04743-1907
\$ 1,192	MAINE ANTIQUE DIGEST INC	WALDOBORO ME 04572-1429
\$ 1,184	H C HAYNES INC	WINN ME 04495-0096
\$ 1,176	D G PLOURDE & SONS INC	FORT KENT ME 04743-2209
\$ 1,174	HOST INTERNATIONAL INC	BETHESDA MD 20817-1806
\$ 1,167	W E AUBUCHON CO INC	WESTMINSTER MA 01473-1470
\$ 1,158	MWC FOOD ENTERPRISES INC	CARIBOU ME 4736
\$ 1,148	AROOSTOOK UROLOGY INC	PRESQUE ISLE ME 04769-3178
\$ 1,142	THE CHISHOLM CORP	LINCOLN RI 02865-4407
\$ 1,139	BRADSTREET CONSULTANTS INC	MANCHESTER ME 04351-0488
\$ 1,133	HANND S ON ICE CREAM	BANGOR ME 04401-3642
\$ 1,128	ORTHOPAEDIC ASSOC OF BANGOR	BANGOR ME 04401-6630
\$ 1,128	SPRINT/UNITED MANAGEMENT CO	SHAWNEE MISSION KS 66282-2913
\$ 1,127	CVS ROUTE 302 LLC	WOONSOCKET RI 02895-6146
\$ 1,121	ABC SUPPLY CO INC	ATLANTA GA 30347
\$ 1,119	M & M SHEETMETAL & WELDING INC	PRESQUE ISLE ME 04769-2536
\$ 1,117	KENNISTON TOBY W	ROCKLAND ME 04841-2147
\$ 1,111	FORSYTHE/MCARTHUR ASSOCIATES INC.	SKOKIE IL 60077-2634
\$ 1,111	RUETTY MICHAEL T	SOUTH PORTLAND ME 04106-2440
\$ 1,107	MASELLI ARLEEN M	FARMINGTON ME 04938-6203
\$ 1,107	SACO SPORT & FITNESS INC	SACO ME 04072-1815
\$ 1,106	WILBUR'S OF ME CHOCOLATE CONFECTION	FREEPORT ME 04032-1116
\$ 1,104	FALMOUTH ELECTRONICS RADIO SHACK	WINDHAM ME 04062-5365
\$ 1,101	CVS WEST GATE LLC	WOONSOCKET RI 02895-6146
\$ 1,101	KTI ENVIRONMENTAL GROUP INC	HOUSTON TX 77025-1119
\$ 1,094	TRM COPY CENTERS CORPORATION	PORTLAND OR 97230-1074
\$ 1,092	MOUNTAIN MACHINE WORKS	AUBURN ME 04210-8822
\$ 1,091	FROST FOREST G	PITTSFIELD ME 04967-9725
\$ 1,087	ORTHOPEDIC SURGERY ASSOCIATES PA	ME 04005-9401
\$ 1,086	COLONIAL ADJUSTMENT INC	WESTBROOK ME 04098-5028
\$ 1,085	PORTLAND PIRATES LLC	PORTLAND ME 04101-3920
\$ 1,080	J.B. BROWN & SONS	PORTLAND ME 04112-0207
\$ 1,071	SODEXHO OPERATIONS LLC	BUFFALO NY 14240-0352
\$ 1,069	WILLOW RUN DENTAL ASSOCIATION PA	AUBURN ME 4210
\$ 1,065	EQUANT INC	ATLANTA GA 30339-5980
\$ 1,063	WINDEROSA MANUFACTURING & DIST	DIXFIELD ME 04224-0720
\$ 1,057	SPINNEY CREEK SHELLFISH INC	ELIOT ME 03903-0310
\$ 1,055	FENESTRA INC	FREEPORT ME 04032-1355
\$ 1,051	NORTHERN TIMBER TRUCKING INC	FORT KENT MILLS ME 4744
\$ 1,047	INTERNAL MEDICINE ON THE CAPE LLC	CAPE ELIZABETH ME 04107-9604
\$ 1,045	CVS WESTBROOK MAINE LLC	WOONSOCKET RI 02895-6146

BETR REFUNDS RECEIVED DURING FISCAL YEAR 06 (7/1/05 - 6/30/06)

Refund	Applicant	Mailing Address	
\$ 1,044	SCHLUMPF INC	WINDHAM	ME 04062-5697
\$ 1,041	TOWER CONTROL INC	BELFAST	ME 04915-6536
\$ 1,039	QUICK CHANGE ASSOCIATES LLC	CAPE ELIZABETH	ME 04107-9682
\$ 1,038	MERRILL ROAD ASSOCIATES	LEWISTON	ME 04240-5803
\$ 1,035	SOUTHERN ME ORAL&MAXILLO FACIAL SUR	SOUTH PORTLAND	ME 04106-1724
\$ 1,034	FELCH & COMPANY LLC	CARIBOU	ME 04736-0906
\$ 1,028	KMA INC	TURNER	ME 04282-4639
\$ 1,027	S & G CONSTRUCTION INC	DETROIT	ME 04929-0219
\$ 1,016	M O HARRIS INC	HOWLAND	ME 04448-3614
\$ 1,007	TRUGREEN LP	PLANO	TX 75026-0888
\$ 1,006	SCHWARTZBERG GARY	WATERVILLE	ME 04901-4530
\$ 1,003	VOGEL & DUBOIS PA	PORTLAND	ME 04104-3649
\$ 1,001	RINK DOUGLAS B	BATH	ME 04530-1530
\$ 999	BLACK TIE INC	PORTLAND	ME 04101-4005
\$ 997	B & B INC	WATERVILLE	ME 04901-5946
\$ 996	BEDFORD RAYMOND P	SKOWHEGAN	ME 04976-1101
\$ 992	HAWKINS & HAWKINS PA	OAKLAND	ME 4963
\$ 990	GRACELAWN MEMORIAL PARK	AUBURN	ME 04210-6309
\$ 985	LEVASSEUR PHILIP L	FORT FAIRFIELD	ME 4742
\$ 981	PAPE AUTO MOTION INC	SOUTH PORTLAND	ME 04106-3224
\$ 976	ELCO INC ELCO PRECISION MACHINE	LEWISTON	ME 04240-3503
\$ 967	BERCE POTATO CO INC	SAINT AGATHA	ME 04772-6153
\$ 959	PERCY'S AUTO SALES, INC.	PRESQUE ISLE	ME 04769-5206
\$ 959	XURON CORP	SACO	ME 04072-1840
\$ 949	S H & SONS INC	SAINT FRANCIS	ME 04774-3009
\$ 947	NEUROLOGY ASSOCIATES OF EASTERN MAINE PA	BANGOR	ME 04401-3990
\$ 946	BMW OF NORTH AMERICA LLC	WESTWOOD	NJ 07675-1227
\$ 946	FOX RIDGE LLC	AUBURN	ME 04210-8273
\$ 944	FREEPORT CAFE	FREEPORT	ME 04032-7018
\$ 943	BEALS COIN-OP LLC	AUBURN	ME 04210-5410
\$ 943	CUMMINGS LAMONT & MCNAMEE	KENNEBUNK	ME 04043-0328
\$ 935	OUELLETTE SHAWN R	SAINT AGATHA	ME 04772-0305
\$ 929	JOKAST INC	BRUNSWICK	ME 04011-2811
\$ 927	CARQUEST AUTO PARTS OF HOULTON ME.	BAY CITY	MI 48708-8443
\$ 913	MAINE WOOD TURNING INC	NEW VINEYARD	ME 04956-0268
\$ 910	B & K CONSTRUCTION INC	WINDHAM	ME 4062
\$ 907	CPI IMAGES LLC	SAINT LOUIS	MO 63103-1717
\$ 905	L P LEVESQUE LOGGING INC	ST PASCAL KAMOURASKA	G0L 3Y0
\$ 901	PERKINS ERIC C	ELLSWORTH	ME 04605-1728
\$ 891	WHITCO PROPERTIES INC	FALMOUTH	ME 04105-1178
\$ 889	COUSINS CONSTRUCTION CORP	CALAIS	ME 04619-1041
\$ 889	J & J HAINES EXCAVATION INC	AVON	ME 04966-3300
\$ 885	FORT KENT GOLF CLUB	FORT KENT	ME 04743-0436
\$ 884	RICETTAS INC	SOUTH PORTLAND	ME 04106-2419
\$ 880	CARQUEST AUTO PARTS OF BROADWAY ME	BAY CITY	MI 48708-8443
\$ 879	AROOSTOOK CLEANERS	CARIBOU	ME 04736-2155
\$ 877	ROBINSON KRIGER & MCCALLUM	PORTLAND	ME 04101-4713
\$ 875	LAWRENCE B & SACHS S PTNRS	HAMPDEN	ME 04444-1001
\$ 874	COUNTRYWIDE HOME LOANS	WOODLAND HILLS	CA 91365-4281
\$ 871	HAROLD C RALPH CHEVROLET INC	WALDOBORO	ME 04572-0900
\$ 871	MOONLIGHT CLEANERS INC	GRAY	ME 04039-1270
\$ 866	TIMKA INC	BANGOR	ME 04401-6821
\$ 864	A Z TECHNICAL INC	CLINTON	ME 04927-3830
\$ 864	S & K FAMOUS BRANDS INC	PLANO	TX 75026-0888
\$ 862	CATHERINE M. KIMBALL DO PA	WATERVILLE	ME 4901
\$ 862	LENEX INCORPORATED	LAWRENCEVILLE	NJ 08648-2309
\$ 861	LINNELL CHOATE & WEBBER	AUBURN	ME 04212-0190
\$ 855	NEW YORK LIFE INSURANCE CO	NEW YORK	NY 10010-1603
\$ 853	PECTIC SEAFOOD INC	MOUNT DESERT	ME 04660-6529
\$ 853	WASTE MANAGEMENT OF NH	ATLANTA	GA 30347-0727
\$ 852	MWC FOODS INC	CARIBOU	ME 04736-2024
\$ 850	CVS ROUTE 24 LLC	WOONSOCKET	RI 02895-6146
\$ 844	MAINE REAL ESTATE INFORMATION SYSTEM INC	SOUTH PORTLAND	ME 4106
\$ 841	FREEPORT MANUFACTURING CO	FREEPORT	ME 04032-0236
\$ 838	ROOSTER BROTHER INC	ELLSWORTH	ME 04605-2242
\$ 837	MANHATTAN BRIDGE	LEWISTON	ME 04243-0399
\$ 831	AFFILIATED COLLECTIONS INC	BANGOR	ME 04402-1154
\$ 829	SUPERIOR IMAGE EMBROIDERY INC	WINDHAM	ME 04062-5286
\$ 823	THE BLACK WATCH PUB	AUBURN	ME 04210-5905
\$ 822	RIVERGREEN BANK	KENNEBUNK	ME 04043-1130
\$ 822	YOUNGS FURNITURE CO INC	PORTLAND	ME 04104-1358
\$ 821	SUN INVESTMENTS INC	FREEPORT	ME 04032-7018
\$ 813	CARQUEST AUTO PARTS OF CARIBOU ME INC	BAY CITY	MI 48708-8443

BETR REFUNDS RECEIVED DURING FISCAL YEAR 06 (7/1/05 - 6/30/06)

Refund	Applicant	Mailing Address
\$ 811	CARIBOU COUNTRY CLUB	CARIBOU ME 04736-0633
\$ 810	HURD JILL	HOULTON ME 04730-1701
\$ 809	BUILDING ETCETERA INC	HOULTON ME 04730-0949
\$ 807	FEDEX FREIGHT SYSTEM INC	HARRISON AR 72602-0840
\$ 806	CALIFORNIA FIRST LEASING CORP	IRVINE CA 92612-1092
\$ 804	RAY J BYRAM INC	HERMON ME 04401-7216
\$ 801	BLAKE MICHAEL A	DEXTER ME 4930
\$ 800	TRC ENVIRONMENTAL CORPORATION	WINDSOR CT 06095-1577
\$ 797	BELMONT MOTEL CORP	SKOWHEGAN ME 04976-2036
\$ 797	PERRY FITTS BOULETTE & FITTON PA	OAKLAND ME 04963-5362
\$ 796	POLKY SYLVANUS R	BRUNSWICK ME 04011-7453
\$ 794	JORDAN CONSTRUCTION INC	BOOTHBAY HARBOR ME 04538-1852
\$ 793	S E C INC	ROCKLAND ME 04841-2506
\$ 792	FEDEX FREIGHT EAST INC	HARRISON AR 72602-0840
\$ 791	GRAY DONUTS INC	NORTH READING MA 01864-1342
\$ 791	MILLINOCKET FABRICATION & MACHINE INC	MILLINOCKET ME 04462-1624
\$ 789	THOMPSON VOLKSWAGON INC	WATERVILLE ME 04903-0685
\$ 780	FREEMPORT COUNTRY CLUB INC	YARMOUTH ME 04096-8360
\$ 774	JOSEPHS INC	PORTLAND ME 04101-4026
\$ 766	PANTIM WOOD PRODUCTS INC	PORTLAND ME 04104-6869
\$ 766	RALPH MCNAUGHTON CONSTRUCTION INC	NEWPORT ME 04953-3922
\$ 765	ELITE BOAT WORKS LLC	TOPSHAM ME 04086-0370
\$ 765	MAINE BANGOR CVS INC	WOONSOCKET RI 02895-6146
\$ 763	SEDGEWOOD LLC	PORTLAND ME 04112-0110
\$ 756	LEASING ASSOCIATES OF BARRINGTON INC	SOUTH BARRINGTON IL 60010-9115
\$ 756	C F DUBE INC	FORT KENT MILLS ME 04744-0130
\$ 755	STAN DONUTS INC	NORTH READING MA 01864-1342
\$ 752	CENTRAL ME CRANE INC	OAKLAND ME 04963-4402
\$ 745	FOUR SEASON GROUNDS CARE INC	BRUNSWICK ME 04011-8203
\$ 742	GLOBAL FAB INC	AUBURN ME 04210-4743
\$ 741	BLUEWATER VETERINARY SERVICES PA	SOUTH PORTLAND ME 04106-2624
\$ 738	KOZAK & GAYER, P.A.	AUGUSTA ME 04330-6835
\$ 737	LINDBERG CHARLES E	FARMINGTON FALLS ME 04940-0092
\$ 736	COAST LINE CREDIT UNION	SOUTH PORTLAND ME 04106-3919
\$ 735	SHARON LEARY & DETROY INC	AUBURN ME 04212-3130
\$ 732	PRIMARY MORTGAGE CORPORATION	PORTLAND ME 04101-2003
\$ 731	GERRISH JAMES R	ALFRED ME 04002-3022
\$ 730	HOPKINS BOATYARD INC	VINALHAVEN ME 04863-0404
\$ 729	WARREN CURRIER & BUCHANAN	PORTLAND ME 04101-5000
\$ 724	TTM INC	MADAWASKA ME 4756
\$ 719	ASHLAND FOOD MART INC	ASHLAND ME 04732-0336
\$ 717	MEDICAL PROVIDER MANAGEMENT CO LLC	PORTLAND ME 04112-5275
\$ 712	CAPOZZA INC	N MONMOUTH ME 04265-0117
\$ 710	HALLOWELL & MACMANNIS ODP	CALAIS ME 04619-0405
\$ 709	CARQUEST AUTO PARTS OF ELLSWORTH MEINC	BAY CITY MI 48708-8443
\$ 709	SEMICONDUCTOR OF ME FDRL CREDIT UNIO	SOUTH PORTLAND ME 04106-1705
\$ 708	RIVERRIDGE ASSOCIATES	PORTLAND ME 04112-0110
\$ 706	PROCK MERLE E	WALDOBORO ME 04572-5629
\$ 706	SMART CHIROPRACTIC	OLD TOWN ME 04468-1418
\$ 705	AROOSTOOK PRINT SHOP INC	HOULTON ME 04730-1712
\$ 705	ECS LIMITED LIABILITY COMPANY	AUBURN ME 04211-1390
\$ 701	MOODYS RESTAURANT	WALDOBORO ME 04572-0381
\$ 699	CARQUEST AUTO PARTS OF LISBON FALLSME INC	BAY CITY MI 48708-8443
\$ 698	RIVALRIES LLC	PORTLAND ME 04101-3905
\$ 696	LAVALLEE FEDERAL CREDIT UNION	MADAWASKA ME 04756-1510
\$ 696	ROARING BROOK NURSERIES INC	WALES ME 04280-3257
\$ 694	LABONTY ENGINEERING INC	SCARBOROUGH ME 4074
\$ 694	TOM BOURGOIN LOGGING INC	ST JOHN PLT ME 04743-4028
\$ 689	CHESTNUT COMMUNITY CREDIT UNION	AUGUSTA ME 04332-0604
\$ 688	COWGER PATRICK F	DANFORTH ME 04424-3129
\$ 688	MACHIAS ANIMAL HOSPITAL INC	MACHIAS ME 04654-9801
\$ 688	R JOSEPH LIBBY, P.A.	BANGOR ME 04401-4303
\$ 687	SEAPORT FAMILY PRACTICE PA	BELFAST ME 04915-6054
\$ 686	BENSON JOYCE	TROY ME 04987-3515
\$ 686	CATER INC	PORTLAND ME 04103-3446
\$ 686	ELSAESSER FREDERICK J	BRUNSWICK ME 04011-2015
\$ 685	SOUTH BEACH TANNING INC	WATERVILLE ME 04901-5772
\$ 683	CROSBY LANDSCAPING & EXCAVAT	SOUTH PORTLAND ME 04106-2736
\$ 677	KENNETH H ROCKWOOD DVM PA	FARMINGTON ME 04938-6422
\$ 677	MABRY SHARON	HERMON ME 04401-0849
\$ 676	STEWART TERRACE LLC	FREEPORT ME 4032
\$ 675	OAKES & PARKHURST GLASS INC	MANCHESTER ME 04351-0130
\$ 671	ROBUSTELLI, ROTZ & SOUCY, PA	LEWISTON ME 4210

BETR REFUNDS RECEIVED DURING FISCAL YEAR 06 (7/1/05 - 6/30/06)

Refund	Applicant	Mailing Address	
\$ 667	MORTON LARRY & JASON MORTON PTNRS	PITTSFIELD	ME 4967
\$ 666	TARDIF JEAN G	SAINT AGATHA	ME 04772-0213
\$ 658	DESJARDINS JESSICA C	FORT KENT MILLS	ME 04744-0117
\$ 657	NORMAN CHARLES L	BRUNSWICK	ME 04011-3505
\$ 657	TIDE MILL ENTERPRISES	EDMUNDS TWP	ME 04628-5502
\$ 655	PROSTHODONTICS ASSOCIATES PA	SOUTH PORTLAND	ME 04106-1724
\$ 653	COASTAL RETAIL CORP SOUTHWEST FOODMART	SOUTHWEST HARBOR	ME 04679-0708
\$ 652	CASTNER FARM INC	WALDOBORO	ME 04572-5849
\$ 647	HANCOCK LAND COMPANY INC.	CASCO	ME 4015
\$ 646	DARLING INDUSTRIAL GROUP INC	WELLS	ME 4090
\$ 646	DOWNEAST PHARMACEUTICAL SERVICE INC	SOUTHWEST HBR	ME 04679-0704
\$ 645	LEADING EDGE INC	FREEPORT	ME 4032
\$ 642	MARGER ENTERPRISES INC	SEARSPORT	ME 04974-3311
\$ 639	RICHARDS BLAINE A	TRENTON	ME 04605-6107
\$ 631	LINNEHAN LEASING	ELLSWORTH	ME 04605-0553
\$ 627	GRONDINS AUTO BODY	JAY	ME 04239-4743
\$ 627	RICE RENTAL INC	HARTLAND	ME 04943-0484
\$ 624	JOHNSON CARL A	SCARBOROUGH	ME 04074-8931
\$ 616	SUSAN CLOSE INC	WINDHAM	ME 04062-5386
\$ 613	PINE TREE PROPANE LLC	HAMPDEN	ME 04444-0161
\$ 611	MEDOMAK VETERINARY SERVICES INC	WALDOBORO	ME 04572-6014
\$ 610	BIG G'S DELI (A MAINE CORP)	WINSLOW	ME 04901-2612
\$ 609	RAYMOND T BEDETTE DDS PA	AUBURN	ME 04210-8501
\$ 608	JOHN'S CONVENIENCE PLUS INC	FORT KENT	ME 04743-1514
\$ 607	CAMERON TIRE & SERV CO INC	AUBURN	ME 04210-4902
\$ 604	R & R ENTERPRISES INC	DEXTER	ME 04930-0744
\$ 604	SEARSPORT PINES GOLF COURSE	SEARSPORT	ME 4974
\$ 603	CUNNINGHAM WAYNE	WALDOBORO	ME 04572-5664
\$ 603	LEE THERIAULT + SONS INC	FORT KENT	ME 4743
\$ 601	CARTER'S RETAIL INC	OSHKOSH	WI 54903
\$ 599	BARNES ELLEN S	ROCKLAND	ME 04841-2913
\$ 594	STAAR PROPERTIES LLC	ORONO	ME 04473-4400
\$ 591	CARQUEST AUTO PARTS OF MACHIAS ME I	BAY CITY	MI 48708-8443
\$ 591	GUIMOND JR ALBERT	FORT KENT	ME 04743-2106
\$ 589	FREEPORT WOODWORKING ASSOCIATES INC	FREEPORT	ME 04032-0002
\$ 587	NEUMAYER JAMES C	PRESQUE ISLE	ME 04769-2817
\$ 584	REGINALD W MAILHOT OD PA	LEWISTON	ME 04240-6347
\$ 583	DOWN EAST CONCRETE PROD INC	HERMON	ME 04401-0445
\$ 583	FALLS RETAIL, INC.	ELLWORTH	ME 4605
\$ 582	ATLANTIC WOOD & CABINET WORKS INC	SCARBOROUGH	ME 4070
\$ 582	THE GROUNDS CREW LLC	FALMOUTH	ME 04105-2514
\$ 581	ALLEN DAVID P	VASSALBORO	ME 04989-3926
\$ 580	JACKMAN EQUIPMENT INC	FARMINGTON	ME 04938-0289
\$ 577	HALLOWELL BREWING CO	HALLOWELL	ME 04347-1314
\$ 569	PCD INC	PORTLAND	ME 4104
\$ 568	CARQUEST AUTO PARTS OF IDDEFORDD ME INC	BAY CITY	MI 48708-8443
\$ 567	CVS STATE CAPITAL LLC	WOONSOCKET	RI 02895-6146
\$ 566	M T K INC	ASHLAND	ME 04732-0710
\$ 563	LEHR INSURANCE AGENCY	PITTSFIELD	ME 4967
\$ 562	CIVIELLO JR CHARLES A	BANGOR	ME 04401-5316
\$ 561	EASTERN MOUNTAIN SPORTS INC	UPPER SADDLE RIVER	NJ 7458
\$ 553	TREFOIL CORP	ORONO	ME 04473-0127
\$ 552	WARD JR CLINTON D	HERMON	ME 04401-0215
\$ 547	ACME-MONACO CORP	NEW BRITAIN	CT 06052-1017
\$ 546	JORDAN PHILIP K	HOULTON	ME 04730-1709
\$ 545	FASHION BUG #2983, INC	BENSALEM	PA 19020-5903
\$ 543	B & W PARTNERSHIP	BAR HARBOR	ME 04609-0007
\$ 543	HAMILTON MARINE INC	SEARSPORT	ME 04974-3322
\$ 542	CHAMBERLAND HENRY	SAINT AGATHA	ME 04772-6139
\$ 541	GLEN COVE DENTAL ASSOC PA	ROCKPORT	ME 04856-3801
\$ 540	MAINE HEALTH CARE ASSOCIATION	AUGUSTA	ME 04330-7037
\$ 538	HOMEGOODS INC	WAYLAND	MA 01778-6369
\$ 538	LONDON MARLYNN P	NEW LIMERICK	ME 04761-0005
\$ 536	SKILLINGS-SHAW AND ASSOC	LEWISTON	ME 04243-0481
\$ 535	MOUNTAIN TOPS INC	WEST KENNEBUNK	ME 04094-0609
\$ 534	HEARTHMARK LLC	BOCA RATON	FL 33431
\$ 533	CARQUEST AUTO PARTS OF FARMINGTON ME INC	BAY CITY	MI 48708-8443
\$ 524	BELFAST CO-OPERATIVE INC	BELFAST	ME 04915-6352
\$ 524	DEWAN TERRENCE J	YARMOUTH	ME 04096-8400
\$ 524	LEIGHTON SIGN WORKS INC	OAKLAND	ME 04963-4501
\$ 522	ADAMS DAVID L	STRONG	ME 04983-0316
\$ 520	QUALEY GRANITE & STONE FABRICATION LLC	BANGOR	ME 04401-5611
\$ 518	CVS MILL CREEK LLC	WOONSOCKET	RI 02895-6146

BETR REFUNDS RECEIVED DURING FISCAL YEAR 06 (7/1/05 - 6/30/06)

Refund	Applicant	Mailing Address
\$ 518	MOONLIGHT CLEANERS OF SCARBOROUGH	GRAY ME 04039-1270
\$ 516	CARLIN JR HARRY W	WINDHAM ME 04062-4049
\$ 516	ROCKLAND ANIMAL HOSPITAL LLC	ROCKLAND ME 04841-5513
\$ 509	BRUZGO & KREMER	PORTLAND ME 04101-4613
\$ 509	MAINE EDUCATION CREDIT UNION	AUGUSTA ME 04332-1096
\$ 506	STONE WALL FARMS	LINCOLN ME 04457-4647
\$ 505	MAPLE HILL FARM INC	HALLOWELL ME 04347-3241
\$ 502	G & G GAS & REPAIR INC	BOWDOINHAM ME 04008-4405
\$ 502	TOTH JEAN L	PRESQUE ISLE ME 4769
\$ 501	SANWECO INC	SACO ME 04072-1827
\$ 499	CHENG GENE	AUGUSTA ME 04330-5211
\$ 499	M W SEWALL & CO	BATH ME 04530-2633
\$ 496	MOORE ROBERT	DOVER FOXCROFT ME 04426-1243
\$ 491	FRAZIER MARK A	SKOWHEGAN ME 04976-0961
\$ 491	MOONLIGHT CLEANERS OF GORHAM	GRAY ME 04039-1270
\$ 482	CARQUEST AUTO PARTS OF DEXTER ME INC	BAY CITY MI 48708-8443
\$ 479	GOLDBERG MICHAEL P	BANGOR ME 04401-5679
\$ 478	STRONG ELECTRIC INC	READFIELD ME 04355-3906
\$ 477	NETLAND THOMAS E	CUMBERLAND ME 4021
\$ 475	CATS ON CALL INC	SCARBOROUGH ME 04074-8904
\$ 475	HOMEPORT SUPPLY LLC	NEWCASTLE ME 04553-3800
\$ 475	RAINEY WADE E	WEST PARIS ME 04289-0180
\$ 474	DUNN FURNITURE CO	HOULTON ME 04730-0128
\$ 473	CLEAR IMPRESSIONS PRINTERY, INC.	AUBURN ME 04212-0315
\$ 473	FOX PROPERTY MAINTENANCE	FALMOUTH ME 04105-2487
\$ 471	HARDING ALAN F.	PRESQUE ISLE ME 04769-0427
\$ 470	CORRIVEAU ROBBY	FORT KENT ME 04743-2113
\$ 466	WALDOBORO FITNESS CENTER INC	WALDOBORO ME 04572-5908
\$ 465	CELLARS OF MAINE	SOUTH CASCO ME 04077-0086
\$ 465	PROFESSIONAL HOME NURSING INC	CARIBOU ME 04736-0180
\$ 465	TODD RICHARDSON AND ASSOCIATES	SACO ME 04072-3305
\$ 464	FILLMORE'S INCORPORATED	SEARSPORT ME 04974-0330
\$ 463	JOHN P POIRIER DMD PA	WATERVILLE ME 04901-4530
\$ 463	LE G CORPORATION	WINSLOW ME 04901-2612
\$ 459	SMITH BOATYARD INC	BRUNSWICK ME 04011-8120
\$ 458	MY THREE SONS INC	FORT KENT ME 04743-1541
\$ 456	GREATER WATERVILLE AREA FCU	WATERVILLE ME 04901-6015
\$ 456	RICKER PLAZA ASSOCIATES	HOULTON ME 04730-2032
\$ 455	D B J MCGUIRE INC	HOULTON ME 4730
\$ 454	KITTERY OPTOMETRICE ASSOCIATES	KITTERY ME 03904-1535
\$ 454	LEARY JAMES H	SACO ME 04072-9630
\$ 453	JOINERY INC	PORTLAND ME 04106-2617
\$ 444	COASTAL CARPENTRY INC	BRUNSWICK ME 04011-8120
\$ 443	DANICA DESIGN INC	ROCKLAND ME 04841-2306
\$ 431	CARQUEST AUTO PARTS OF BRUNSWICK ME	BAY CITY MI 48708-8443
\$ 431	DIRIGO ENGINEERING	FAIRFIELD ME 04937-3450
\$ 431	NELSON DUBAY CORPORATION	FORT KENT ME 04743-1642
\$ 429	CHESTER M KEARNEY PA	PRESQUE ISLE ME 04769-1550
\$ 428	DRILLEN ENTERPRISES INC	LEWISTON ME 04240-1908
\$ 425	HANDY HARDWARE	MECHANIC FALLS ME 04256-6132
\$ 425	PERRYS INC	PRESQUE ISLE ME 04769-5284
\$ 424	WINSLOW AUTOMOTIVE AND TIRE	WINSLOW ME 04901-7157
\$ 423	FREEMAN SR GARY W	WELLS ME 04090-7031
\$ 423	MARCON FLOORING INC	WATERVILLE ME 04901-6219
\$ 422	LEW RIOUX & CO INC	FORT KENT ME 4743
\$ 422	PELLETIER KENNETH	SAINT DAVID ME 04773-4316
\$ 421	COHEN & COHEN OA	BANGOR ME 04402-0631
\$ 421	ECH & SONS PROPERTY MANAGEMENT INC	CARIBOU ME 04736-3972
\$ 420	SUGA JR JOSEPH	VASSALBORO ME 04989-3737
\$ 417	CHALMERS INSURANCE AGENCY INC	BRIDGTON ME 04009-0189
\$ 417	STARFISH ENTERPRISES LLC	BOWDOINHAM ME 04008-0237
\$ 416	ST AGATHA FEDERAL CREDIT UNION	SAINT AGATHA ME 04772-0130
\$ 414	LINCO INC	BRUNSWICK ME 4011
\$ 413	DONALD DUNN FUNERAL HOME INC	HOULTON ME 04730-0127
\$ 410	MERIDIAN LEASING CORP	DEERFIELD IL 60015-2547
\$ 409	CARQUEST AUTO PARTS OF BREWER ME INC	BAY CITY MI 48708-8443
\$ 408	ARCHER CARL G	TROY ME 04987-3232
\$ 407	RANDALL MALCOLM A	BRADFORD ME 04410-3401
\$ 405	CARQUEST AUTO PARTS OF S PARIS ME	BAY CITY MI 48708-8443
\$ 404	HIGGINS DANIEL P	PITTSFIELD ME 04967-9741
\$ 402	PORTAGE CONSTRUCTION CO INC	PORTAGE LAKE ME 04768-0079
\$ 401	RIVER HILLS WILSONS INC	PLANO TX 75026-0888
\$ 398	EUROPEAN BAKERY INC.	FALMOUTH ME 04105-1307

BETR REFUNDS RECEIVED DURING FISCAL YEAR 06 (7/1/05 - 6/30/06)

Refund	Applicant	Mailing Address	
\$ 398	KINNEYS CONSTRUCTION INC	SEARSPORT	ME 04974-3598
\$ 397	FOSTER JOSEPH C	CORINNA	ME 04928-3107
\$ 394	PAYCHEX NORTH AMERICA INC	ROCHESTER	NY 14625-2311
\$ 390	MAXWELLS INC	CAPE ELIZABETH	ME 04107-9610
\$ 389	PINE TREE ENGINEERING INC.	BATH	ME 04530-2508
\$ 389	WELCH DAVID M	PITTSFIELD	ME 04967-0375
\$ 387	TIMBERLINE TRUCKING INC	FORT KENT	ME 04743-0084
\$ 386	CIULLA MICHAEL A	LEE	ME 04455-0036
\$ 386	FOOD CITY INC	LEWISTON	ME 04243-0399
\$ 386	SHREE KRISHNA LLC	BRUNSWICK	ME 04011-2233
\$ 383	GIFFORDS FAMOUS ICE CREAM	SKOWHEGAN	ME 04976-1436
\$ 382	WORLD KITCHEN INC	UPPER SADDLE RIVER	NJ 07458-2304
\$ 381	DONALD J. & RACHEL C. PARADIS PTNRS	OAKLAND	ME 04963-4804
\$ 380	SECOND READ INC	ROCKLAND	ME 04841-3306
\$ 378	ELM CITY SURGICAL PA	WATERVILLE	ME 04901-4517
\$ 378	M E TOMACELLI INC	BOOTHBAY HBR	ME 04538-0483
\$ 378	WAGON MASTERS INC	SCARBOROUGH	ME 04070-1390
\$ 376	CARQUEST AUTO PARTS OF BANGOR ME	BAY CITY	MI 48708-8443
\$ 375	PYE RONALD A	BATH	ME 04530-4004
\$ 374	OFFICE OF CORNELIA C VIEK CPA	BRUNSWICK	ME 04011-1501
\$ 372	PATRIOT MUTUAL INSURANCE	BRUNSWICK	ME 04011-1776
\$ 372	ROCK CITY INC	ROCKLAND	ME 04841-3306
\$ 370	KINDRED NURSING CENTERS EAST	LOUISVILLE	KY 40202
\$ 370	RHYTHMIC CABLE	BRUNSWICK	ME 04011-7279
\$ 368	RICHARD L GOODWIN OD PC	HOULTON	ME 04730-0277
\$ 364	THE TWILITE MOTEL	ELLSWORTH	ME 04605-0633
\$ 363	RIPLEY & FLETCHER CO	SOUTH PARIS	ME 04281-1432
\$ 358	DAWNLAND COVIN LLC	WALDOBORO	ME 04572-6173
\$ 358	SFP INC	HOULTON	ME 04730-0069
\$ 354	COLONY JEWELERS CORP	TORRINGTON	CT 06790-0905
\$ 354	SQUEAKY CLEAN LLC	DURHAM	ME 04222-5271
\$ 352	MORINS MACHINE SHOP INC	LEWISTON	ME 04241-2108
\$ 351	IDEALEASE OF MAINE INC	SOUTH PORTLAND	ME 04106-6142
\$ 350	WRABACON INC	OAKLAND	ME 04963-5358
\$ 349	VICTOR FLICK CORP	BELFAST	ME 04915-6548
\$ 347	FORT KENT ANIMAL HOSPITAL PA	FORT KENT	ME 04743-1612
\$ 346	CURTIS THAXTER STEVENS BRODER & MICOLEAU LLC	PORTLAND	ME 4112
\$ 346	PETERS JOHN R	HOLDEN	ME 04429-1108
\$ 345	ROBERT C GRIESHABER PA	AUBURN	ME 04210-5833
\$ 344	GAMESTOP INC	PANTEGO	TX 76013-4631
\$ 342	MOSENFELDER ROBERT I	HOULTON	ME 04730-1844
\$ 340	MERRILL EUGENE M	BELFAST	ME 04915-7016
\$ 338	EDWIN PELLETIER & SONS INC	FRENCHVILLE	ME 04745-0133
\$ 338	THE VILLAGE STORE INC	SOUTH FREEPORT	ME 04078-0766
\$ 336	DIRENZO & SONS COMPANY	WESTBROOK	ME 04092-4236
\$ 334	HARRIS + VICKERS CPA PA	FALMOUTH	ME 04105-1318
\$ 333	PISCATAQUA LANDSCAPING CO INC	ELIOT	ME 03903-1421
\$ 333	THE TRAVELERS INDEMNITY COMPANY	HARTFORD	CT 06183-0001
\$ 331	FURBUSH ARCHIE L	OAKLAND	ME 04963-4524
\$ 331	GET OUT INC	ROCKLAND	ME 04841-0355
\$ 330	RECORD TOWN USA LLC	ALBANY	NY 12203-5121
\$ 329	GOLDEN LI'S INC	MADAWASKA	ME 04756-0668
\$ 329	REID'S GUNS & SUPPLIES INC	AUBURN	ME 04210-5905
\$ 328	ANCO INC	WATERVILLE	ME 04901-5413
\$ 327	CARLEN SERVICE CENTER INC	BANGOR	ME 04401-6730
\$ 320	K-D DISPLAY & DESIGN INC	OAKLAND	ME 04963-0250
\$ 318	JANDREAU ANDY S	FORT KENT MILLS	ME 04744-0216
\$ 317	NETCO INC	WINDSOR	ME 04363-3239
\$ 316	ANIMAL HOSPITAL OF SOUTH GORHAM INC	GORHAM	ME 04038-1981
\$ 315	SHARON DRAKE REAL ESTATE INC	BATH	ME 04530-2607
\$ 312	DEPREY & SONS INC	WALLAGRASS	ME 04781-3029
\$ 311	FARMINGTON FARMERS UNION	FARMINGTON	ME 04938-0431
\$ 311	O'DONNELL & LEE, LLC	WATERVILLE	ME 04901-5925
\$ 310	STEWART ENGINEERING INC	HOULTON	ME 04730-1321
\$ 309	ALBERT FRICK ASSOCIATES INC	GORHAM	ME 04038-1916
\$ 307	NATIONWIDE PAYMENT SOLUTIONS LLC	FALMOUTH	ME 04105-1319
\$ 307	OCTOBER CORPORATION	PORTLAND	ME 04101-4098
\$ 307	PIONEER MACHINE INC	ALBION	ME 04910-6633
\$ 307	SPIVEY ROBERT M	BRUNSWICK	ME 04011-0901
\$ 306	BIRDEN SR KENNETH W	STRONG	ME 04983-0340
\$ 305	WHITNEY WILLIAM J	DAMARISCOTTA	ME 04543-1356
\$ 302	CMD ENTERPRISES LLC	DEXTER	ME 04930-0453
\$ 300	STADDEN RONALD R	BRUNSWICK	ME 04011-2902

BETR REFUNDS RECEIVED DURING FISCAL YEAR 06 (7/1/05 - 6/30/06)

Refund	Applicant	Mailing Address
\$ 294	JOHN E O'DONNELL & ASSOCIATES INC	NEW GLOUCESTER ME 04260-3218
\$ 294	KKEG INC	KITTERY ME 03904-2510
\$ 293	TRAFTON LAWRENCE C	WELLINGTON ME 04942-8801
\$ 292	WASHINGTON COUNTY PSYCHOTHERAPY ASSOCIATES PA	MACHIAS ME 04654-0029
\$ 291	GREGORY MD JOHN G	BELFAST ME 04915-6096
\$ 289	BOUTILIER DONALD E	WINDHAM ME 04062-0456
\$ 284	GIGUERE ENTERPRISES INC	WATERVILLE ME 04901-4949
\$ 282	EDWARDS FAUST & SMITH	BANGOR ME 04401-3156
\$ 281	20TH MAINE, INC.	POWNALE ME 04069-6118
\$ 281	PURINGTON ENTERPRISES	FREEPORT ME 4032
\$ 281	ROUND TOP ICE CREAM	DAMARISCOTTA ME 04543-4680
\$ 279	NICKERSON CONSTRUCTION INC	NEW LIMERICK ME 4761
\$ 278	ADEPT SCREEN PRINTING & GRAPHICS	LISBON FALLS ME 04252-1226
\$ 278	CVS CAPE ELIZABETH LLC	WOONSOCKET RI 02895-6146
\$ 278	HALLOWELL HILLSIDE TERRACE, LLC	WATERVILLE ME 04901-5186
\$ 277	HALES LAWN CARE INC	YORK ME 03909-0705
\$ 276	LINCOLN/HANEY ENGINEERING ASSOC	BRUNSWICK ME 04011-1508
\$ 276	PHILLIP POUZOL PHYSICAL THERAPY PA	BANGOR ME 4401
\$ 269	JIM MARTIN AUTO SALES INC	FARMINGTON ME 04938-0407
\$ 262	MAINE MOLECULAR QUALITY CONTROLS IN	SCARBOROUGH ME 04074-8303
\$ 261	H & S CONSTRUCTION INC	WHITING ME 04691-3336
\$ 260	B & C CUSTOM SAWING	BRUNSWICK ME 04011-7364
\$ 260	GAGNON CHIROPRACTIC PA	WATERVILLE ME 04901-5132
\$ 260	ROWES GARAGE & AUTO SALES INC	CORINTH ME 04427-3210
\$ 259	OCB RESTAURANT CO.	PLANO TX 75026-0888
\$ 259	WILLIAMS JOHN D	HOULTON ME 04730-0427
\$ 256	BAKER LARRY H	STRONG ME 04983-0060
\$ 256	LAWN ENFORCEMENT INC	S PORTLAND ME 4106
\$ 254	HATFIELD REALTY SERVICE INC	HOULTON ME 04730-2122
\$ 254	PATRICK ST PETER & SONS INC	CARIBOU ME 04736-0746
\$ 251	D L ROOPE ADMINISTRATION INC	HAMPDEN ME 04444-0631
\$ 250	DYSART REALTY CO	BANGOR ME 04402-1689
\$ 250	SHANGRI-LA KENNELS INC	AUBURN ME 04210-3861
\$ 240	DESJARDINS BRUCE	WALLAGRASS ME 04781-3114
\$ 238	BURKY E A & MCCARTHY JR R W PTNRS	PITTSFIELD ME 04967-0549
\$ 238	CIT LENDING SERVICES CORP	LIVINGSTON NJ 07039-5703
\$ 237	CHARLES B DAVIS CO INC	WATERVILLE ME 04903-0058
\$ 237	EASTERN SPRINKLER SERVICES INC.	AUBURN ME 04211-1390
\$ 236	A E HODSDON	WATERVILLE ME 04901-6611
\$ 234	BATH MARINE DRAFTSMENS ASSN	BATH ME 04530-0213
\$ 231	ROSS III FRANK E	OWLS HEAD ME 04854-3107
\$ 231	TATE FITCH PA	BANGOR ME 04402-0758
\$ 228	THE ALSTER CORPORATION	HAVERHILL MA 01835-6902
\$ 226	PERKINS TOWNSEND SHAY & TALBOT, PA	SKOWHEGAN ME 04976-0467
\$ 225	BLANCHETTE JEFFREY	NEW CANADA ME 04743-3000
\$ 225	MCCUE WILLIAM A	PORTLAND ME 04101-5016
\$ 223	WITHAM CARLA R	DEXTER ME 04930-0516
\$ 222	DOCTORS DAVIS AND OLSON LLC	DAMARISCOTTA ME 04543-0387
\$ 222	NAWFEL NICHOLAS S	WATERVILLE ME 04901-6611
\$ 219	MARTIN FORD INC	FORT KENT ME 04743-1441
\$ 217	TOOTHAKER LINDA	PUNTA GORDA FL 33982
\$ 216	PELLETIER & DAUGHTERS CONSTRUCTN INC	BELFAST ME 04915-7581
\$ 216	SECOND CHANCE SALOON INC	INDIO CA 92201
\$ 216	VOISINE TOMMY	FORT KENT ME 04743-1515
\$ 215	JBBC INC	FORT KENT ME 04743-2110
\$ 213	DAIGLE JASON M	SAINT AGATHA ME 04772-6041
\$ 211	DUBE RICHARD	AUBURN ME 04211-1726
\$ 210	AYOTTE LAWRENCE P	BREWER ME 04412-2518
\$ 209	LO & TO INC	BREWER ME 04412-1419
\$ 209	THOMPSON ARTHUR H	PRESQUE ISLE ME 04769-2451
\$ 208	SPORTSMANS HARDWARE	WESTBROOK ME 04092-2809
\$ 206	ST JOHN VALLEY COMMUNICATIONS	FORT KENT ME 04743-1418
\$ 206	YANKEE TRADER ACQUISITION CORP	BELFAST ME 04915-0172
\$ 205	L G KELLEY & SONS INC	MONSON ME 04464-0151
\$ 204	COHEN PHILIP S	WALDOBORO ME 04572-0001
\$ 202	PITNEY BOWES MANAGEMENT SERVICES	SHELTON CT 06484-4301
\$ 200	COMMERCIAL DELIVERY SYSTEMS LLC	BANGOR ME 04402-0940
\$ 200	T J THERIAULT INC	FORT KENT ME 04743-2050
\$ 197	DUSOE PETER B	TROY ME 04987-3206
\$ 196	HIGGINS CONSTRUCTION INC	OAKLAND ME 04963-0199
\$ 193	KELLERAN COURT ASSOCIATES	HOULTON ME 04730-2032
\$ 191	PLOURDE MORNEAULT & DUBAY PA	FORT KENT ME 04743-1119
\$ 190	BOYLE ASSOCIATES	SOUTH PORTLAND ME 04106-4110

BETR REFUNDS RECEIVED DURING FISCAL YEAR 06 (7/1/05 - 6/30/06)

Refund	Applicant	Mailing Address
\$ 188	PYRAMID STUDIOS INC	ELLSWORTH ME 04605-1938
\$ 188	WAHL LAWRENCE R	ORLAND ME 04472-4325
\$ 187	LIONEL THERIAULT INC	PRESQUE ISLE ME 04769-2215
\$ 187	SODEXHO MARRIOTT MANAGEMENT INC	BUFFALO NY 14240-0352
\$ 182	GOLDEN POND WEALTH MANAGEMENT	WATERVILLE ME 04901-5811
\$ 180	CYR & SONS REPAIR	HOULTON ME 04730-1672
\$ 180	HAIRWORKS STUDIO INC	HOULTON ME 04730-1709
\$ 180	LOUS AUTO REPAIR INC	GRAY ME 04039-1311
\$ 180	SKANE LTD	FARMINGTON ME 04938-1929
\$ 179	TRIO SOFTWARE CORPORATION	BANGOR ME 4401
\$ 179	TRUDEAU JEFFREY N	WELLS ME 04090-5129
\$ 176	MCLAUGHLIN & MCLAUGHLIN	BRADFORD ME 04410-3103
\$ 176	SOURCE MAINE INC	NORTH BRANFORD CT 06471-1519
\$ 176	TOWNE MOTEL LLC	CAMDEN ME 04843-1907
\$ 174	NEW ENGLAND HOME HEALTH CARE	BANGOR ME 4402
\$ 172	EVERETT STEVEN A	ANSON ME 04911-0198
\$ 172	LEE CREDIT EXPRESS INC	AUBURN ME 04210-6454
\$ 168	DIONNE STEPHEN P	SKOWHEGAN ME 04976-4636
\$ 166	THOMAS W AND LUANN C MOORE LLC	SCARBOROUGH ME 04074-6900
\$ 166	WITHAM EUGENE C	OWLS HEAD ME 04854-3030
\$ 165	COMPASS TWO LLC	PLANO TX 75026-0888
\$ 165	DIRIGO GLASS INC	BELFAST ME 04915-6462
\$ 165	PELLETIER FLORIST	FORT KENT ME 04743-1044
\$ 165	SARGENT LOWRIE B	CAMDEN ME 04843-4153
\$ 164	BIO-REMEDIATION SERVICES INC	SAINT ALBANS ME 04971-0187
\$ 164	ROY DOLORES G	WATERVILLE ME 04901-4480
\$ 164	WOO HOO INC	WATERVILLE ME 04901-4870
\$ 163	JP LD CORPORATION	PRESQUE ISLE ME 04769-2233
\$ 162	IRISH BARRY C	WINDHAM ME 04062-4611
\$ 161	R KITCHEN & SONS INC	HOULTON ME 04730-1711
\$ 159	GDS INC	WALDOBORO ME 04572-5502
\$ 158	SCHEIMRIEF KEVIN	WALDOBORO ME 04572-3044
\$ 157	PFALTZGRAFF OUTLET CO	YORK PA 17405-1483
\$ 157	THE BUTTERED BISCUIT INC	SOUTH PORTLAND ME 04106-3921
\$ 156	PAULS GAS INC	FRENCHVILLE ME 04745-0412
\$ 155	SPURGAT ADAM C	EDGEComb ME 04556-0444
\$ 150	JOHNSON MARGARET T	SOUTH PORTLAND ME 04106-5933
\$ 149	HODGDON LOBSTER INC	BOOTHBAY ME 04537-4009
\$ 148	DUPLESEA ROBERT	PITTSFIELD ME 04967-0099
\$ 146	SWALLOW KILBURN B	HOULTON ME 04730-2104
\$ 146	WILLIAMS NANCY E	WALDOBORO ME 04572-5725
\$ 144	AASKOV ENTERPRISES, INC.	CASCO ME 04015-4210
\$ 144	FORTIN HOWGATE & HARMON	SOUTH PORTLAND ME 04106-2424
\$ 144	MONTFORD FRANKLIN V	HERMON ME 04401-0847
\$ 143	CORPORATE EXPRESS OFFICE PROD INC	PLANO TX 75026-0888
\$ 143	VERNEY LINDA B	DAMARISCOTTA ME 04543-4543
\$ 141	KIDS CONSORTIUM	LEWISTON ME 04240-7762
\$ 140	CARTER BRUCE R	FRANKLIN ME 04634-0115
\$ 140	KINNEY KENNETH M	SEARSPORT ME 04974-3598
\$ 140	KJUS USA	FARMINGTON ME 04938-1929
\$ 140	WOOD STEPHEN G	PRESQUE ISLE ME 04769-2861
\$ 139	UNION FARM EQUIPMENT INC	UNION ME 04862-0155
\$ 138	LIGHTFOOT ROBERT B	PORTLAND ME 04101-2009
\$ 137	BEAULIEU PAUL	MADAWASKA ME 04756-1166
\$ 137	BRIMSTONE CONSULTING GROUP, INC	CAMDEN ME 04843-1019
\$ 136	GREY SCOTT	CORNVILLE ME 04976-6021
\$ 136	KAPLAN & GRANT	PORTLAND ME 4112
\$ 135	MILLER RONALD L	WALDOBORO ME 04572-6118
\$ 133	WHEATON & MCLAUGHLIN INC	PRINCETON ME 04668-0069
\$ 132	DOUGHTY PHILLIP J	FALMOUTH ME 04105-1308
\$ 130	NASHUA HOLLIS CVS INC	WOONSOCKET RI 2895
\$ 128	BANGOR INSURANCE SERVICES INC.	BANGOR ME 04402-0930
\$ 128	D. & D SPECIALTIES INC	ST AGATHA ME 4772
\$ 128	SNOW 2 CPA	SOUTHWEST HARBOR ME 04679-0706
\$ 127	LEVESQUE OFFICE SUPPLY INC	CARIBOU ME 04736-3888
\$ 126	NORTHEAST TURF HUE INC	SOUTH PORTLAND ME 04106-5711
\$ 125	BARNES LAW OFFICE	HOULTON ME 04730-0397
\$ 125	ROBBINS JAMES M	LUBEC ME 04652-1204
\$ 124	HILTON SCOTT W	DAMARISCOTTA ME 04543-4247
\$ 123	ACHRAMOWICZ & JOHNSON CPA'S PA	WATERVILLE ME 04903-0215
\$ 123	REED ENTERPRISES INC	ELLSWORTH ME 04605-1850
\$ 123	THOMPSON ROBERT P	PRESQUE ISLE ME 04769-2451
\$ 122	FORT KENT SEARS INC	FORT KENT ME 04743-1119

BETR REFUNDS RECEIVED DURING FISCAL YEAR 06 (7/1/05 - 6/30/06)

Refund	Applicant	Mailing Address
\$ 122	MORSE MARTIN E	WELLS ME 04090-4504
\$ 120	SCI CLOUD LLC	ORONO ME 04473-0127
\$ 119	FLETCHER JUDY K	TROY ME 04987-0097
\$ 117	NELSON & CARAS CONSULTING LLC	PORTLAND ME 4103
\$ 117	THOMPSON OIL CO INC	HOULTON ME 04730-0646
\$ 116	TALENT TREE CRYSTAL INC	PLANO TX 75026-0888
\$ 116	WALTERS HOME LLC	WATERVILLE ME 04901-5184
\$ 115	NORTHERN MAINE SPEECH LANGUAGE PATHOLOGY SER INV	PRESQUE ISLE ME 04769-0308
\$ 115	STOESZ REBECCA E	BELFAST ME 04915-6625
\$ 114	COWPERTHWAIT NEIL F	HOULTON ME 04730-2124
\$ 113	HEATH JR RICHARD A	STOCKTON SPRINGS ME 04981-4204
\$ 113	TRIGLIONE JR ARTHUR D	N BRIDGTON ME 04057-0065
\$ 111	BRYAN CHRISTOPHE M	WATERVILLE ME 04901-6625
\$ 110	SEVERSON HAND & NELSON PA	HOULTON ME 04730-0804
\$ 107	CURTIS WARREN L	BANGOR ME 04402-6330
\$ 106	MID STATE EYE ASSOCIATES	OAKLAND ME 04963-4825
\$ 106	AUGUSTA SEAFOOD INC	AUGUSTA ME 04330-4372
\$ 105	BERNIER GERALD L	BRUNSWICK ME 04011-2012
\$ 103	DYER ELAINE F	BATH ME 04530-1641
\$ 101	SLEIGHT WILLIAM E	WATERBORO ME 04087-0478
\$ 100	E & L INC	WESTBROOK ME 04092-2821
\$ 99	MCLAUGHLIN FINANCIAL GROUP	YARMOUTH ME 04095-8117
\$ 98	UNDERKUFFLER FRANK M	FARMINGTON ME 04938-1818
\$ 97	GREENE MARY L	ELLSWORTH ME 04605-1949
\$ 97	ROSEDALE WILSONS INC #3082	PLANO TX 75026-0888
\$ 97	SJL LLC	WINTHROP ME 04364-0275
\$ 96	JOHNSONS ARBORICULTURE TREEKEEPERS LLC	CAMDEN ME 04843-1925
\$ 96	LEASECOMM CORP	WOBURN MA 01801-1028
\$ 92	CHARTRAND IMPORTS	ROCKLAND ME 04841-1319
\$ 90	GRAY DARLENE	ELLSWORTH ME 04605-3316
\$ 89	ATLANTIC INSURANCE & BENEFITS INC	BELFAST ME 04915-6249
\$ 89	G & A MALLETT INC	LEE ME 04455-4540
\$ 89	INTEGRATED MAPPING	HOLDERNESS NH 03245-0685
\$ 88	TERMINIX INTERNATIONAL CO LTD	PLANO TX 75026-0888
\$ 87	EMERSON & ASSOCIATES CPAS	MADISON ME 04950-1224
\$ 87	IDEXX INFORMATICS INC	WESTBROOK ME 04092-2040
\$ 84	LONESOME PINE TRAILS INC	FORT KENT ME 04743-0372
\$ 81	STOW JOLENE M	CALAIS ME 04619-4025
\$ 75	ATLANTIC HOUSE INC	LUBEC ME 04652-1143
\$ 75	HIGHBROOK, INC	HULLS COVE ME 04644-0027
\$ 74	HERRING ROD J	HOULTON ME 04730-1709
\$ 73	BRUNO EDWIN J	BANGOR ME 04401-5439
\$ 72	WHITE WILLIAM C	BELFAST ME 04915-0540
\$ 71	VALLEY FUNERAL SERVICE INC	FORT KENT ME 04743-1305
\$ 67	CHAMBERS RODNEY E	PRESQUE ISLE ME 04769-1467
\$ 67	CLAIRES BOUTIQUES INC	PEMBROKE PINES FL 33027-1775
\$ 66	BALDWIN ROBERT F	CAMDEN ME 04843-1557
\$ 61	CARDIOPET INC	WESTBROOK ME 04092-2040
\$ 60	HOYT MICHAEL A	WINTHROP ME 04364-3821
\$ 60	WINGSONG LLC	SEARSPORT ME 04974-3511
\$ 58	WEEKS DAVID R	WINDHAM ME 04062-4025
\$ 56	WESTON'S MOBIL, INC.	HOULTON ME 04730-2508
\$ 54	BBF ENTERPRISES INC	HAMPDEN ME 4444
\$ 54	PITAS THEODORE R	WESTBROOK ME 04092-3651
\$ 50	DIRIGO PINES DEVELOPMENT CO LLC	ORONO ME 04473-3479
\$ 50	SUPERIOR CONSTRUCTION SERV INC	OAKLAND ME 04963-0175
\$ 49	477 CONGRESS LLC	PORTLAND ME 04101-4098
\$ 49	LAMOTHE ARTHUR J	BRUNSWICK ME 04011-0425
\$ 48	HUE INC	ELLSWORTH ME 04605-1938
\$ 47	CHARETTE LOGGING INC	FORT KENT ME 4743
\$ 44	SESSIONS & ASSOCIATES CPAS PA	BETHEL ME 04217-1151
\$ 44	RAK KAREN	BELFAST ME 04915-6432
\$ 43	DUFOR FARM INC	SAINT DAVID ME 04773-4114
\$ 43	NORTON LISA J	PRESQUE ISLE ME 04769-2233
\$ 43	WOOD LINDA T	BATH ME 04530-2018
\$ 42	X PRESS RENT A CAR OF MAINE	FARMINGTON ME 04938-0310
\$ 41	DRS CAMPBELL FORTIER & NAGLER	AUBURN ME 04210-5969
\$ 41	MAINE WATER UTILITIES ASSOCIATION	WALDOBORO ME 04572-0917
\$ 40	CARL B CHASSE DC PA	MADAWASKA ME 04756-1278
\$ 37	DAVID B RAYMOND EA PA	PRESQUE ISLE ME 04769-2651
\$ 36	LINDELL R KENNETH	BELFAST ME 04915-6249
\$ 36	MICHAL'S MOTORS INC	WINDHAM ME 04062-5271
\$ 35	CC ELECTRIC	HERMON ME 04401-1106

BETR REFUNDS RECEIVED DURING FISCAL YEAR 06 (7/1/05 - 6/30/06)

Refund	Applicant	Mailing Address
\$ 35	DOUGLAS RICHMOND ARCHITECTS	BRUNSWICK ME 04011-2031
\$ 33	WATERVILLE CUSTOM KITCHENS INC	OAKLAND ME 04963-4825
\$ 32	JURDAK JR EDWARD	WATERVILLE ME 04901-5139
\$ 31	NICKERSON AUTO SALES INC	FARMINGTON ME 04938-0507
\$ 30	MABRY JIM I	HERMON ME 04401-0849
\$ 29	COMPASS ONE LLC	PLANO TX 75026-0888
\$ 29	TOM CHADWICK INC	PITTSFIELD ME 04967-1210
\$ 27	GRIFFIN LAWRENCE	WATERVILLE ME 04903-0743
\$ 27	MAINSTONE JEWELRY INC	FARMINGTON ME 04938-5909
\$ 25	MIKES COUNTRY STORE INC	ELLSWORTH ME 04605-2006
\$ 25	WESTBROOK SERVICE CENTER INC	STANDISH ME 04084-5740
\$ 24	HAGGAN JR HOWARD C	WILTON ME 04294-0654
\$ 21	SHIRO BURTON G	WATERVILLE ME 04903-0706
\$ 21	WHITING ROBERT B	AUBURN ME 04211-1181
\$ 19	HYSON EVAN H	BOOTHBAY ME 04537-5028
\$ 19	OSTER JUDITH A	ROCKLAND ME 04841-3305
\$ 19	PLATNER BRONSON	ELLSWORTH ME 04605-1634
\$ 13	RUSSELL KIMBERLY J	WINDHAM ME 04062-1388
\$ 12	KLAUSMEYER WILLIAM C	SWANVILLE ME 04915-4230
\$ 12	TRAVELERS PROPERTY CASUALTY CORP.	HARTFORD CT 06183
\$ 8	FREEMAN MOTOR CO INC	PRESQUE ISLE ME 04769-1261

\$ 67,020,502

1700 filers

BETR Reimbursement Statistical Analysis _2004**For property taxes paid during calendar year 2004 and reimbursed during FY06**

	<u>Cost of BETR Reimburesment</u>	<u>Number of Reciepients</u>	<u>Percent of Total Cost of BETR Reimburesment</u>
TOTAL COST BETR REIMBURSEMENT	<u>\$66,146,860</u>	<u>1,728</u>	
Agriculture, Forestry, Fishing & Hunting	\$679,889	131	1.0%
Mining	\$350,791	9	0.5%
Utilities	\$1,390,148	4	2.1%
Construction	\$872,470	107	1.3%
Manufacturing	\$46,443,709	343	70.2%
<i>Paper Manufacturing</i>	<i>\$16,019,494</i>	<i>18</i>	
Wholesale Trade	\$1,111,417	50	1.7%
Retail Trade	\$3,944,903	232	6.0%
Transportation & Warehousing	\$524,429	45	0.8%
Information	\$953,895	26	1.4%
Finance & Insurance	\$3,224,333	94	4.9%
Real Estate & Rental & Leasing	\$1,610,096	84	2.4%
Professional, Scientific & Technical Services	\$619,413	142	0.9%
Administrative Support Services, Waste Management, Remediation Services	\$335,605	43	0.5%
Health Care & Social Assistance	\$756,404	128	1.1%
Arts, Entertainment & Recreation	\$284,273	50	0.4%
Accomodation & Food Services	\$415,199	108	0.6%
Other Services (Except Public Administration)	\$112,901	75	0.2%
All Others Sectors	\$955,453	53	1.4%

Maine Reveue Services
Economic Research Division

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**MAINE REVENUE SERVICES
HOULTON OFFICE
INFORMATION SHEET**

Staffing

The Houlton office employees 14 people – 2 Senior Tax Examiners (Managers/Supervisors), 9 Tax Examiners, 2 Office Assistant II and 1 Office Associate II. The office is at full staff. The clerical staff is a necessity to the Tax Examiners maintaining their productivity and effectiveness.

Vacancies

According to a January 2007 vacancy report, MRS had 20 vacancies.

Using the Tax Examiner position as an example, the cost of a vacancy has been estimated at **\$190,000. The cost of training a Tax Examiner is estimated at \$40,000.** For a revenue producing Tax Examiner, it has been estimated that it takes approximately year before the individual pays for him/herself.

The turnover rate in Augusta of Tax Examiners is estimated to be 23% per year. In Augusta, only 45% of the Tax Examiners have been in that position for more than 3 years. (An attachment illustrating these figures was provided with the testimony submitted by Sen. Sherman at the Public Hearing)

With a lower unemployment rate in the Augusta area and the accompanying high-turnover rate, it is harder to recruit and retain trained employees to do the work. The state/MRS must continue to invest in training and deal with lower productivity with new employees.

Revenue

The Houlton office is a revenue generating office. Maine will definitely realize a reduction in revenue with the reduction of staff that has been proposed and would have to deal with a learning curve if the positions are filled with untrained staff. **The loss in revenue is likely to be greater than the minimal costs savings projected with the closing of the Houlton office.**

Return On Investment

The Houlton office provides the state a significant return on investment with an approximate **\$8 million in assessments annually and \$2.7 million in collections annually compared to an annual expense of \$800,000.**

Work Product

The primary function of the Houlton office is to perform desk audits. The staff handles 30 different audit projects.

The Houlton staff handles an average of 11% on the Taxpayer Assistance Line annually with peak season rising to as much as 25% and has on occasion handled as much as 43%.

The staff was also set up as a quick response unit that is cross trained and can easily shift gears to work on different projects and tax types when there is a backlog or assistance is needed. **As recently as last week, the staff has been tasked with working overtime to assist the Income Tax Division with processing returns. The focus is on electronically filed returns that need review in order to be processed.**

Based on figures to date for '06/'07 without the aircraft audit project factored in, the tax examiners will generate average assessments of approximately \$933,000 each. The generation of these assessment figures is done while providing back-up assistance to other units and working on special projects as assigned.

Many of the projects conducted by the Houlton office were originated with that staff so familiarity with the projects by Augusta staff is limited. The other projects have been handled exclusively by the Houlton office for more than 7 years, again limiting the exposure to these projects by Augusta staff.

Cost Comparison

Based on the 1/12/07 vacancy report, MRS had 20 vacancies including State Tax Assessor. Using the 19 vacant positions not including the State Tax Assessor, the cost of those, using Step 8 of each pay rate and an average estimate of \$22,000 per position for benefits, the vacancies represent approximately \$1,219,965. The cost to restore the 6 positions to Houlton (3 Tax Examiners & 3 clerical positions) is approximately \$323,963. This would still leave a net of \$896,002 if taken from current vacant positions.

The 8 positions proposed for Augusta were a Tax Section Manager, 3 Senior Tax Examiners and 4 Tax Examiners at a cost of \$539,925 for year one and \$529,500 for year two. The 8 positions recommended to be kept in the Houlton office include 2 Senior Tax Examiners and 6 Tax Examiners. Mr. Gerard stated there would be an additional cost in year one of \$20,000 and a reduction in year two of \$3,000. Since two of the positions in Houlton are at a lower pay scale than those proposed for Augusta, how is this so?

**Joint Standing Committee on Appropriations and Financial Affairs
and the Joint Standing Committee on Taxation**

Public Hearing: March 6, 2007

LD 499 - An Act Making Unified Appropriations and Allocations for the Expenditures of State Government, General Fund and Other Funds, and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2008 and June 30, 2009

Committee questions and Maine Revenue Services responses:

1.) What is the recent unemployment rate in

Houlton *	7.2%
Augusta *	4.2%
Maine *	4.5%

* As of December 31, 2006 according to the Maine Department of Labor.

2.) What are the total Unorganized Territory's real property taxes and the related mill rates?

Attachment A.

3.) Why is the mandated appropriation for the Homestead Exemption reimbursement to municipalities fluctuating so much in recent years?

Mandate expense is relatively constant except in; (1) 1998 when municipalities had to gear up for the exemption; and (2) in 2003 when a three level exemption was implemented. Attachment B.

Why has the Homestead Exemption appropriation decreased in recent years?

Attachment B.

4.) Provide a description of the income tax apportionment formula.

Attachment C.

5.) Prepare an analysis of the impact of the proposed change to the tax apportionment on representative types of businesses.

Attachment D.

- 6.) For purposes of trend analysis, prepare a history of MRS's compliance revenue generated in recent years.

Attachment E. Also included is a list of MRS's new positions since FY2003.

- 7.) What has Maine Revenue Services done to try to stem Cigarette Smuggling into Maine?

Attachment F.

- 8.) Prepare a comparison of the overhead costs for the MRS office in Houlton, Maine and the cost of successor operations at MRS.

Attachment G.

**UNORGANIZED TERRITORY OF MAINE
MAINE REVENUE SERVICES - PROPERTY TAX DIVISION**

TAX YEAR	TOTAL ASSESSED VALUATION	PROPERTY TAXES RAISED	STATE SERVICES	COUNTY SERVICES	COUNTY TAXES	OVERLAY
2006	\$2,611,852,725	\$19,249,146	\$10,322,223	\$5,168,371	\$3,399,683	\$358,869
2005	\$2,183,387,009	\$18,146,338	\$9,994,722	\$4,609,742	\$3,321,397	\$220,477
2004	\$2,083,276,251	\$17,018,610	\$9,163,791	\$4,481,448	\$3,108,675	\$264,696
2003	\$1,985,204,063	\$15,918,530	\$8,751,846	\$4,064,404	\$2,874,100	\$228,180
2002	\$1,883,395,614	\$16,144,899	\$9,067,693	\$4,142,042	\$2,696,905	\$238,259
2001	\$1,810,007,037	\$16,629,830	\$10,011,635	\$3,908,931	\$2,436,044	\$273,220
2000	\$1,864,088,445	\$16,587,792	\$10,090,270	\$3,953,579	\$2,249,867	\$294,075

STATE SERVICES: This is the amount authorized to be raised to provide State agency services to the Unorganized Territory for that year. State services include: administration of property tax and excise taxes by Maine Revenue Services; education services for over 1,200 students provided by Department of Education; land use planning and permitting services provided by LURC; forest fire suppression services provided by Department of Conservation; social services provided by Department of Health and Human Services

COUNTY SERVICES: These are the 'Municipal' services provided by county government for unorganized townships located within that county. County services include such services as road maintenance, solid waste disposal, structural fire protection and emergency services

COUNTY TAXES: Total amount of County Tax assessed to fund county government. Each city, town, plantation and unorganized township pays a pro-rata share of each county's tax based on State Valuation.

**UNORGANIZED TERRITORY OF MAINE
MAINE REVENUE SERVICES - PROPERTY TAX DIVISION**

COUNTY	Mill Rates by County							05 TO 06 % change
	2000	2001	2002	2003	2004	2005	2006	
Aroostook	0.00820	0.00856	0.00768	0.00756	0.00754	0.00754	0.00696	-7.69%
Franklin	0.01262	0.01273	0.01126	0.01021	0.01117	0.01024	0.00883	-13.77%
Hancock	0.00663	0.00674	0.00673	0.00597	0.00620	0.00666	0.00601	-9.76%
Kennebec	0.01171	0.00999	0.00809	0.00812	0.00884	0.00816	0.00718	-12.01%
Knox	0.00681	0.00717	0.00638	0.00571	0.00574	0.00592	0.00472	-20.27%
Lincoln	0.00655	0.00691	0.00638	0.00556	0.00557	0.00585	0.00505	-13.68%
Oxford	0.00918	0.00958	0.00890	0.00836	0.00805	0.00853	0.00721	-15.47%
Penobscot	0.01066	0.01107	0.01061	0.00934	0.00962	0.00969	0.00857	-11.56%
Piscataquis	0.00813	0.00880	0.00797	0.00757	0.00798	0.00841	0.00725	-13.82%
Somerset	0.00873	0.00887	0.00825	0.00782	0.00765	0.00780	0.00685	-12.18%
Waldo	0.00666	0.00730	0.00676	0.00614	0.00637	0.00692	0.00502	-27.46%
Washington	0.00906	0.00920	0.00939	0.00866	0.00894	0.00919	0.00882	-4.03%

Mill rate decline from 2005 tax year to 2006 tax year was due to revaluation that was implemented for 2006.

**MAINE REVENUE SERVICES
HOMESTEAD TAX EXEMPTION AND REIMBURSEMENT PROGRAM**

The Homestead Tax Exemption Reimbursement Program is established in Chapter 643, Part HHH, PL 1997. The purpose of the program is to provide an exemption to each qualified Maine resident homeowner residents that can certify ownership and permanent residency in Maine for the 12 months preceding the April 1st application date. The purpose of the reimbursement is to offset the effect upon local property tax burden arising from the municipal exemption provided for the homestead of qualified.

The program originally provided a \$7,000 exemption for each qualified homestead and the reimbursement provided a 100% reimbursement to municipalities for the taxes lost as a result of the exemption. For the 2003 and 2004 property tax years, the amount of the exemption changed from \$7,000 for all homestead properties to the following: \$7,000 for homestead properties worth less than \$125,000, \$5,000 for properties worth \$125,000 or more but less than \$250,000; and \$2,500 for properties worth \$250,000 or more. For 2003 and 2004 a 100% reimbursement was provided for all taxes lost. In 2005, the Homestead Exemption amount was changed again from the 3-tiered system to \$13,000 per homestead, and remained at \$13,000 for 2006. For 2005 and 2006, the amount of reimbursement to municipalities was reduced to 50% of the calculated tax loss with the other 50% being made up through an increase in the local mill rate, thus shifting the tax onto all other taxpayers in the municipality.

The attached spreadsheet provides a county summary of the level of participation in the exemption program since 1998, the amount of reimbursement provided, and the amount of reduced valuation homeowners have benefited from as a result of the program.

Homestead Exemption Mandate Expense 1998 - 2006

Total by County	1998 MANDATE EXPENSE New Program (\$7,000 @ 100%)	1999 MANDATE EXPENSE (\$7,000 @ 100%)	2001 MANDATE EXPENSE (\$7,000 @ 100%)	2002 MANDATE EXPENSE (\$7,000 @ 100%)	2003 MANDATE EXPENSE (\$7,000, \$5,000, \$2,500)	2004 MANDATE EXPENSE (\$7,000, \$5,000, \$2,500)	2005 MANDATE EXPENSE (\$13,000)	2006 MANDATE EXPENSE (\$13,000)
ANDROSCOGGIN	\$45,970	\$1,156	\$1,478	\$1,426	\$11,293	\$2,264	\$2,264	\$2,232
AROOSTOOK	\$39,654	\$2,548	\$1,056	\$1,222	\$8,396	\$1,018	\$1,018	\$1,158
CUMBERLAND	\$118,806	\$6,560	\$6,222	\$5,010	\$27,391	\$5,604	\$5,604	\$5,794
FRANKLIN	\$15,708	\$512	\$308	\$388	\$2,961	\$360	\$360	\$386
HANCOCK	\$27,216	\$936	\$794	\$1,066	\$5,714	\$988	\$988	\$1,120
KENNEBEC	\$59,148	\$1,906	\$2,738	\$2,388	\$13,117	\$1,922	\$1,922	\$2,506
KNOX	\$20,342	\$504	\$882	\$756	\$4,746	\$702	\$702	\$777
LINCOLN	\$19,262	\$298	\$578	\$650	\$3,866	\$660	\$660	\$946
OXFORD	\$28,468	\$616	\$1,002	\$952	\$5,653	\$724	\$724	\$1,032
PENOBSCOT	\$69,468	\$2,430	\$2,338	\$2,482	\$14,725	\$2,780	\$2,780	\$2,820
PISCATAQUIS	\$10,186	\$442	\$354	\$348	\$2,174	\$386	\$386	\$294
SAGadahoc	\$16,496	\$394	\$462	\$508	\$3,983	\$494	\$494	\$730
SOMERSET	\$26,772	\$954	\$878	\$810	\$5,650	\$872	\$872	\$1,344
WALDO	\$19,534	\$714	\$552	\$832	\$4,195	\$706	\$706	\$858
WASHINGTON	\$18,852	\$552	\$688	\$628	\$3,866	\$388	\$388	\$430
YORK	\$84,182	\$2,318	\$1,788	\$2,762	\$19,230	\$2,796	\$2,796	\$2,456
COUNTY TOTALS	624,280	\$22,840	\$22,118	\$22,228	\$137,710	\$22,664	\$22,664	\$24,883

Homestead Exemption Reimbursement 1998 - 2006

LD 499

Total by County

	1998	1999	2001	2002	2003	2004	2005	2006
Amount of Exemption	Reimbursement (\$7,000 @ 100%)	Reimbursement (\$7,000 @ 100%)	Reimbursement (\$7,000 @ 100%)	Reimbursement (\$7,000 @ 100%)	Reimbursement (\$7,000, \$5,000, \$2,500)	Reimbursement (\$7,000, \$5,000, \$2,500)	Reimbursement (\$13,000)	Reimbursement (\$13,000)
ANDROSCOGGIN	\$3,627,609	\$3,653,222	\$3,598,121	\$3,656,516	\$3,650,804	\$3,521,558	\$3,245,914	\$2,687,778
AROOSTOOK	\$2,662,926	\$2,785,617	\$2,808,179	\$2,865,485	\$2,936,373	\$2,915,673	\$2,909,837	\$2,518,699
CUMBERLAND	\$7,835,583	\$8,011,963	\$7,965,393	\$7,839,453	\$7,455,642	\$5,498,912	\$4,860,065	\$4,959,691
FRANKLIN	\$865,810	\$889,758	\$886,800	\$860,779	\$885,414	\$856,894	\$831,064	\$690,278
HANCOCK	\$1,194,839	\$1,216,156	\$1,228,210	\$1,296,508	\$1,317,318	\$1,108,582	\$986,844	\$862,601
KENNEBEC	\$3,832,350	\$3,921,540	\$3,942,054	\$3,999,743	\$4,075,908	\$4,033,176	\$3,736,101	\$2,950,272
KNOX	\$1,123,705	\$1,148,920	\$1,188,253	\$1,221,224	\$1,200,588	\$955,320	\$781,362	\$842,850
LINCOLN	\$812,879	\$858,526	\$879,530	\$899,943	\$899,416	\$705,899	\$671,456	\$645,318
OXFORD	\$1,588,933	\$1,616,479	\$1,647,082	\$1,718,021	\$1,752,068	\$1,653,014	\$1,527,755	\$1,363,060
PENOBSCOT	\$4,456,668	\$4,450,977	\$4,433,138	\$4,492,904	\$4,548,142	\$4,409,948	\$4,259,398	\$3,576,911
PISCATAQUIS	\$593,839	\$629,815	\$615,931	\$657,707	\$672,449	\$646,226	\$646,429	\$544,681
SAGadahoc	\$964,222	\$973,382	\$944,866	\$989,864	\$991,697	\$904,584	\$824,629	\$731,672
SOMERSET	\$1,501,741	\$1,523,832	\$1,568,725	\$1,634,037	\$1,694,558	\$1,689,071	\$1,646,903	\$1,170,572
WALDO	\$1,111,857	\$1,144,500	\$1,172,146	\$1,172,061	\$1,207,891	\$1,035,683	\$981,729	\$1,040,730
WASHINGTON	\$1,124,486	\$1,144,227	\$1,172,386	\$1,233,347	\$1,220,775	\$1,178,163	\$1,150,218	\$901,009
YORK	\$4,894,423	\$4,889,662	\$4,684,690	\$4,621,659	\$4,463,498	\$3,087,115	\$2,776,771	\$2,951,620
COUNTY TOTALS	\$38,191,871	\$38,858,576	\$38,735,504	\$39,159,252	\$38,972,540	\$34,199,820	\$31,836,475	\$28,765,793

Valuation Reduction for Homestead Properties 1998 - 2006

	1998	1999	2001	2002	2003	2004	2005	2006
Total by County	Total Valuation of Homestead Exemption Granted	Total Valuation of Homestead Exemption Granted	Total Valuation of Homestead Exemption Granted	Total Valuation of Homestead Exemption Granted	Total Valuation of Homestead Exemption Granted	Total Valuation of Homestead Exemption Granted	Total Valuation of Homestead Exemption Granted	Total Valuation of Homestead Exemption Granted
ANDROSCOGGIN	\$159,105,330	\$157,326,090	\$153,917,430	\$147,689,300	\$141,023,080	\$132,517,580	\$242,923,720	\$238,270,700
AROOSTOOK	\$133,225,735	\$137,416,956	\$137,385,447	\$136,869,567	\$135,247,439	\$135,677,156	\$239,253,022	\$240,184,570
CUMBERLAND	\$405,088,345	\$405,811,870	\$389,486,039	\$381,778,679	\$286,410,229	\$257,867,290	\$654,844,032	\$684,615,159
FRANKLIN	\$52,189,657	\$53,563,513	\$52,283,558	\$50,773,328	\$48,702,930	\$48,237,029	\$89,966,468	\$93,253,915
HANCOCK	\$90,055,940	\$90,586,450	\$89,632,440	\$88,331,352	\$75,827,738	\$69,399,000	\$153,424,670	\$150,341,342
KENNEBEC	\$203,292,346	\$205,404,420	\$205,456,040	\$203,383,776	\$193,427,838	\$180,764,160	\$343,809,246	\$350,950,274
KNOX	\$68,644,780	\$70,425,740	\$70,758,150	\$68,067,730	\$56,014,366	\$54,879,630	\$128,110,060	\$129,368,370
LINCOLN	\$65,122,440	\$64,763,023	\$63,212,170	\$61,458,290	\$48,739,580	\$47,962,055	\$105,119,690	\$109,209,765
OXFORD	\$94,597,283	\$97,474,526	\$96,139,610	\$94,853,688	\$88,318,099	\$85,232,970	\$169,816,220	\$172,339,054
PENOBSCOT	\$236,438,787	\$236,262,104	\$234,054,430	\$231,636,515	\$223,530,652	\$220,810,277	\$441,620,554	\$415,928,250
PISCATAQUIS	\$34,948,006	\$35,666,076	\$35,793,627	\$35,044,517	\$34,593,293	\$35,274,210	\$63,265,670	\$65,237,531
SAGadahoc	\$56,362,950	\$55,901,200	\$53,876,050	\$50,640,760	\$45,649,655	\$42,422,445	\$92,270,396	\$89,743,590
SOMERSET	\$87,062,865	\$90,494,815	\$91,512,353	\$90,086,396	\$89,959,354	\$87,940,894	\$175,881,788	\$138,491,631
WALDO	\$62,489,740	\$63,443,795	\$64,006,070	\$64,305,366	\$61,017,977	\$59,579,633	\$123,377,610	\$126,824,345
WASHINGTON	\$61,250,929	\$61,732,024	\$63,002,172	\$57,831,226	\$58,763,534	\$57,216,277	\$99,309,450	\$105,315,963
YORK	\$288,573,413	\$282,906,253	\$262,142,090	\$255,055,430	\$200,434,080	\$192,769,559	\$483,869,152	\$481,018,715
COUNTY TOTALS	\$2,098,448,546	\$2,109,178,855	\$2,062,657,676	\$2,017,805,920	\$1,787,659,844	\$1,708,550,162	\$3,606,861,748	\$3,591,093,173

MAINE BUSINESS INCOME TAX: THE APPORTIONMENT FACTOR

Many of today's businesses conduct business activities in more than one state. As a result, these corporations or other business entities are subject to state income tax in most of the states in which they do business. The question becomes: How much income of the multistate business is subject to Maine taxation and how much is subject to taxation in other states? Maine employs a three-factor formula to determine the income apportioned to Maine. The three-factor formula has been used, until recently, by most states that have income taxes.

Since multistate businesses do not keep separate records of income earned in each state, it is often difficult, if not impossible, to determine with any confidence the state in which each dollar of income is earned. Therefore, a method for estimation must be used to apportion income between Maine and other states. For purposes of estimating income taxable by Maine, Maine calculates a percentage that is, for each business, the sum of the following factors: Maine payroll divided by payroll everywhere in the U.S., multiplied by 25% (.25); Maine property divided by property everywhere in the U.S., multiplied by 25% (.25); and, Maine sales divided by sales everywhere in the U.S., multiplied by 50% (.50). The sum of the three factors is known as the apportionment factor and is applied to the business's total income to determine the amount taxable by Maine.

EXAMPLE

The payroll, property and sales of Corporation A is as follows:

Payroll: \$100,000 U.S.; \$30,000 Maine
 Property: \$1,000,000 U.S.; \$100,000 Maine
 Sales: \$500,000 U.S.; \$100,000 Maine

Corporation A's apportionment factor is calculated as follows:

Payroll factor:	$30,000/100,000$	$= 0.30 \times .25 = .075$
Property factor:	$100,000/1,000,000$	$= 0.10 \times .25 = .025$
Sales factor:	$100,000/500,000$	$= 0.20 \times .50 = .100$

Maine Apportionment Factor: .200 (20%)

Corporation A's business income: \$15,000,000

Corporation A's business income apportioned to Maine: \$3,000,000 (\$15,000,000 x .20)

Attachment D

C-Corporations with a Decrease in Liability (Single Sales Factor)

<u>Industry Classification</u>	<u>Tax Change</u>
Computer Services	-\$378,417
Construction	-\$34,511
Financial Services	-\$252,824
Holding Companies	-\$1,482,478
Information Services	-\$515,993
Manufacturing	-\$7,038,526
Professional Services	-\$47,941
Retail	-\$447,750
Transportation	-\$22,080
Utilities	-\$1,110,767
Wholesaler	-\$375,633
<u>Unknown</u>	<u>-\$175,105</u>
Total	-\$11,882,026

C-Corporations with an Increase in Liability (Single Sales Factor)

<u>Industry Classification</u>	<u>Tax Change</u>
Agriculture & Forestry	\$69,561
Financial Services	\$428,694
Holding Companies	\$1,320,552
Information Services	\$297,832
Manufacturing	\$12,457,076
Mining	\$77,994
Professional Services	\$969,786
Retail	\$2,956,358
Transportation	\$42,058
Utilities	\$277,176
Wholesaler	\$270,095
<u>Unknown</u>	<u>\$1,162,782</u>
Total	\$20,329,964

MAINE REVENUE SERVICES COMPLIANCE INITIATIVES

	FY 2006 (7/1/05 - 6/30/6)	FY 2005 (7/1/04 - 6/30/05)	FY 2004 (7/1/03 - 6/30/04)	FY 2003 (7/1/02 - 6/30/03)	FY 2002 (7/1/01 - 6/30/02)
Collections	47,415,358	35,408,538	40,443,435	32,819,269	32,157,108
Audit Assessments	57,003,737	35,156,491	44,468,852	51,057,801	37,155,647
Total	104,419,095	70,565,029	84,912,287	83,877,070	69,312,755

Positions created within MRS since FY2003

POSITION NUMBER	POSITION BEGIN DATE	JOB CLASS TITLE
016303941	6/9/2003	REVENUE AGENT
016303942	6/9/2003	SENIOR REVENUE AGENT
016303943	6/9/2003	REVENUE AGENT
016303944	6/9/2003	TAX ENFORCEMENT OFFICER
016303947	6/9/2003	TAX EXAMINER
016303948	6/9/2003	TAX EXAMINER
016303949	6/9/2003	TAX EXAMINER
016303950	6/9/2003	TAX EXAMINER
016303951	6/9/2003	MANAGEMENT ANALYST I
016303952	6/9/2003	SENIOR TAX EXAMINER
016303953	6/9/2003	TAX SECTION MANAGER
016303954	4/1/2004	SENIOR TAX EXAMINER
016303955	7/30/2004	MANAGEMENT ANALYST I
016303956	7/30/2004	MANAGEMENT ANALYST I
016303957	7/30/2004	MANAGEMENT ANALYST I
016303958	7/30/2004	PRINCIPAL REVENUE AGENT
016303959	7/30/2004	PRINCIPAL REVENUE AGENT
016303960	7/30/2004	PRINCIPAL REVENUE AGENT
016303961	7/30/2004	PRINCIPAL REVENUE AGENT
016303962	7/30/2004	PRINCIPAL REVENUE AGENT
016303963	7/30/2004	REVENUE AGENT
016303964	7/30/2004	REVENUE AGENT
016303965	7/30/2004	REVENUE AGENT
016303966	7/30/2004	MANAGEMENT ANALYST II
016303967	7/30/2004	REVENUE AGENT
016303968	7/30/2004	SENIOR REVENUE AGENT
016303969	7/30/2004	REVENUE AGENT
016303970	7/30/2004	SENIOR REVENUE AGENT
016303971	7/30/2004	REVENUE AGENT
016303972	7/30/2004	SENIOR TAX EXAMINER
016303973	7/30/2004	TAX ANALYST
016303974	7/30/2004	TAX EXAMINER
016303977	6/29/2005	TAX EXAMINER
016303978	6/29/2005	TAX EXAMINER