

# MAINE STATE LEGISLATURE

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AUGUSTA, MAINE  
04333-0024

REBECCA M. WYKE  
COMMISSIONER

MAINE REVENUE SERVICES

JEROME D. GERARD  
ACTING EXECUTIVE DIRECTOR

October 1, 2005

Senate President Edmonds  
Speaker of the House Richardson  
Members of the 122nd Maine Legislature:

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

The first table lists corporations that reduced their Maine income tax liability with the JITC, the R&D credit, and/or the Seed Capital credit in tax year 2003, as well as the value of the credits. Table II lists the number of individual filers that reduced their Maine income tax liability with the JITC, the R&D credit, and/or the Seed Capital credit in tax year 2003. Tax year 2003 is the last year for which we have full information on both corporate and individual filers. Statutes governing the release of confidential taxpayer information prevent us from reporting the names of the corporations or individuals that benefited from these tax credits.

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

The fourth attachment is a computer printout of BETR recipients. For purposes of this report, businesses that filed for reimbursement during calendar year 2004 are listed. BETR recipients filed between August 1, 2004 and December 31, 2004 for eligible property taxes paid during calendar year 2003. For that period the state reimbursed \$74.1 million to 1,764 companies.

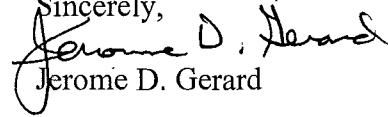
Of the 1,764 businesses that received a BETR reimbursement, 444 received a reimbursement of \$10,000 or more, requiring them to file an Economic Development Incentive

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Report with DECD. Firms receiving a BETR reimbursement greater than or equal to \$10,000 represent 25% of recipients and 96% of the total BETR expenditure in calendar year 2003.

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

Sincerely,  
  
Jerome D. Gerard

Cc: Rebecca Wyke, Commissioner of Administrative and Financial Services  
Julie Jones, Office of Fiscal and Program Review



### **Jobs and Investment Tax Credit**

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

### **Research Expense Tax Credit**

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

### **Seed Capital Investment Tax Credit**

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

### **Business Property Tax Reimbursement**

The BETR program provides for a reimbursement of property taxes paid on qualified tangible, personal, depreciable property held for business use, and first placed into service in Maine after April 1, 1995. Public utilities, cable television companies, or providers of radio paging, mobile communications, satellite direct TV, or television distributions services are ineligible for BETR reimbursement. In addition, office furniture, lamps and lighting fixtures, buildings, and land are excluded. Reimbursement is limited to 12 years. Taxpayers using an Investment Tax Credit or the High Technology Tax Credit on reimbursable property are not eligible for BETR on that property, and lose that year of BETR eligibility when either one of those credits are taken. Recently enacted legislation will lower BETR reimbursement to 90% of eligible taxes in FY07 and beginning with property first placed into service after April 1, 2006 property located in retail sales facilities exceeding 100,000 square feet will no longer be eligible for BETR.



**Table I**

**Corporate Income Tax Credits - 2003 Tax Year**

<b>Jobs &amp; Investment</b>		<b>Research Expense</b>		<b>Seed Capital</b>			
<u>Tax Credit</u>		<u>Tax Credit</u>		<u>Tax Credit</u>		<u>Total Tax Credits</u>	
\$	-	\$	4,736	\$	-	\$	4,736
\$	-	\$	141,145	\$	-	\$	141,145
\$	-	\$	9,424	\$	-	\$	9,424
\$	-	\$	14,613	\$	-	\$	14,613
\$	-	\$	4,068	\$	-	\$	4,068
\$	-	\$	13,127	\$	-	\$	13,127
\$	-	\$	12,980	\$	-	\$	12,980
\$	-	\$	5,396	\$	-	\$	5,396
\$	332,629	\$	-	\$	-	\$	332,629
\$	-	\$	40,275	\$	-	\$	40,275
\$	-	\$	29,170	\$	-	\$	29,170
\$	97,023	\$	-	\$	-	\$	97,023
\$	-	\$	150,666	\$	-	\$	150,666
\$	-	\$	-	\$	3,453	\$	3,453
\$	16,826	\$	-	\$	-	\$	16,826
\$	-	\$	6,055	\$	-	\$	149,415
\$	500,000	\$	-	\$	-	\$	500,000
\$	-	\$	28,212	\$	-	\$	31,568
\$	946,478	\$	459,867	\$	3,453	\$	1,556,514

Source: 2003 Maine Corporate Income Tax Returns



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Table II

Individual Income Tax Credits - 2003 Tax Year

Residency	ME Adjusted Gross Income	Jobs & Investment Research Expense Seed Capital			Total Tax Credits	
		Tax Credit	Tax Credit	Tax Credit	Total Tax Credits	Allowed
RESIDENT	Less Than Zero	\$ -	\$ -	\$ 2,158	\$ 2,158	\$ -
RESIDENT	\$0 - \$25,000	\$ -	\$ 42	\$ -	\$ 1,108	\$ 19
RESIDENT	\$0 - \$25,000	\$ -	\$ 41	\$ -	\$ 81	\$ 45
RESIDENT	\$0 - \$25,000	\$ -	\$ -	\$ 47	\$ 47	\$ 47
RESIDENT	\$0 - \$25,000	\$ -	\$ 104	\$ 300	\$ 3,076	\$ -
RESIDENT	\$0 - \$25,000	\$ -	\$ -	\$ 239	\$ 239	\$ 239
RESIDENT	\$0 - \$25,000	\$ -	\$ -	\$ 61	\$ 61	\$ 61
RESIDENT	\$0 - \$25,000	\$ -	\$ -	\$ 76	\$ 76	\$ 76
RESIDENT	\$0 - \$25,000	\$ -	\$ -	\$ 396	\$ 396	\$ 396
RESIDENT	\$0 - \$25,000	\$ -	\$ -	\$ 492	\$ 492	\$ 492
RESIDENT	\$0 - \$25,000	\$ -	\$ -	\$ 421	\$ 421	\$ 421
RESIDENT	\$25,000 - \$50,000	\$ -	\$ -	\$ 105	\$ 105	\$ 105
RESIDENT	\$25,000 - \$50,000	\$ -	\$ -	\$ 456	\$ 456	\$ 456
RESIDENT	\$25,000 - \$50,000	\$ -	\$ -	\$ 570	\$ 570	\$ 570
RESIDENT	\$25,000 - \$50,000	\$ -	\$ 4,720	\$ -	\$ 4,720	\$ 528
RESIDENT	\$25,000 - \$50,000	\$ -	\$ -	\$ 30	\$ 30	\$ 30
RESIDENT	\$25,000 - \$50,000	\$ -	\$ -	\$ 703	\$ 703	\$ 703
RESIDENT	\$25,000 - \$50,000	\$ -	\$ -	\$ 1,072	\$ 1,195	\$ 1,195
RESIDENT	\$25,000 - \$50,000	\$ -	\$ -	\$ 140	\$ 140	\$ 140
RESIDENT	\$25,000 - \$50,000	\$ -	\$ -	\$ 1,089	\$ 1,089	\$ 1,089
RESIDENT	\$25,000 - \$50,000	\$ -	\$ -	\$ 425	\$ 425	\$ 425
RESIDENT	\$25,000 - \$50,000	\$ -	\$ -	\$ 347	\$ 347	\$ 347
RESIDENT	\$25,000 - \$50,000	\$ -	\$ -	\$ 565	\$ 565	\$ 565
RESIDENT	\$25,000 - \$50,000	\$ -	\$ -	\$ 1,246	\$ 1,246	\$ 1,246
RESIDENT	\$25,000 - \$50,000	\$ -	\$ -	\$ 169	\$ 169	\$ 169
RESIDENT	\$25,000 - \$50,000	\$ -	\$ -	\$ 775	\$ 775	\$ 775
RESIDENT	\$25,000 - \$50,000	\$ -	\$ -	\$ 324	\$ 417	\$ 417
RESIDENT	\$25,000 - \$50,000	\$ -	\$ -	\$ 1,417	\$ 1,417	\$ 1,417
RESIDENT	\$25,000 - \$50,000	\$ -	\$ -	\$ 272	\$ 272	\$ 272
RESIDENT	\$50,000 - \$75,000	\$ -	\$ -	\$ 541	\$ 541	\$ 541
RESIDENT	\$50,000 - \$75,000	\$ -	\$ -	\$ 1,481	\$ 1,481	\$ 1,481
RESIDENT	\$50,000 - \$75,000	\$ -	\$ -	\$ 687	\$ 1,593	\$ 1,593
RESIDENT	\$50,000 - \$75,000	\$ -	\$ -	\$ 1,023	\$ 1,023	\$ 1,023
RESIDENT	\$50,000 - \$75,000	\$ -	\$ -	\$ 790	\$ 790	\$ 790
RESIDENT	\$50,000 - \$75,000	\$ -	\$ -	\$ 608	\$ 608	\$ 608
RESIDENT	\$50,000 - \$75,000	\$ -	\$ -	\$ 723	\$ 723	\$ 723
RESIDENT	\$50,000 - \$75,000	\$ -	\$ -	\$ 1,867	\$ 5,054	\$ 3,734
RESIDENT	\$50,000 - \$75,000	\$ -	\$ -	\$ 692	\$ 692	\$ 692
RESIDENT	\$50,000 - \$75,000	\$ -	\$ -	\$ 1,091	\$ 1,091	\$ 1,091
RESIDENT	\$50,000 - \$75,000	\$ -	\$ -	\$ 938	\$ 938	\$ 938
RESIDENT	\$50,000 - \$75,000	\$ -	\$ -	\$ 663	\$ 663	\$ 663
RESIDENT	\$50,000 - \$75,000	\$ -	\$ -	\$ 976	\$ 976	\$ 976
RESIDENT	\$50,000 - \$75,000	\$ -	\$ -	\$ 716	\$ 716	\$ 716
RESIDENT	\$50,000 - \$75,000	\$ -	\$ -	\$ 1,155	\$ 1,155	\$ 1,155
RESIDENT	\$50,000 - \$75,000	\$ -	\$ -	\$ 1,154	\$ 1,154	\$ 1,154
NONRESID	\$50,000 - \$75,000	\$ -	\$ -	\$ 524	\$ 524	\$ 524
RESIDENT	\$50,000 - \$75,000	\$ -	\$ -	\$ 1,716	\$ 1,716	\$ 1,716
RESIDENT	\$50,000 - \$75,000	\$ -	\$ 1	\$ -	\$ 349	\$ 349



RESIDENT	\$50,000 - \$75,000	\$	-	\$	-	\$	1,000	\$	1,000	\$	1,000
RESIDENT	\$50,000 - \$75,000	\$	-	\$	-	\$	1,797	\$	1,797	\$	1,797
RESIDENT	\$50,000 - \$75,000	\$	-	\$	-	\$	1,797	\$	1,797	\$	1,797
RESIDENT	\$50,000 - \$75,000	\$	-	\$	-	\$	192	\$	192	\$	192
RESIDENT	\$50,000 - \$75,000	\$	-	\$	-	\$	976	\$	976	\$	976
NONRESID	\$50,000 - \$75,000	\$	-	\$	5	\$	-	\$	5	\$	5
RESIDENT	\$75,000 - \$100,000	\$	-	\$	-	\$	1,500	\$	1,500	\$	1,500
RESIDENT	\$75,000 - \$100,000	\$	-	\$	-	\$	1,720	\$	1,720	\$	1,720
RESIDENT	\$75,000 - \$100,000	\$	-	\$	-	\$	1,727	\$	1,727	\$	1,727
RESIDENT	\$75,000 - \$100,000	\$	-	\$	-	\$	412	\$	412	\$	412
RESIDENT	\$75,000 - \$100,000	\$	-	\$	-	\$	36	\$	36	\$	36
RESIDENT	\$75,000 - \$100,000	\$	-	\$	-	\$	1,727	\$	1,727	\$	1,727
RESIDENT	\$75,000 - \$100,000	\$	-	\$	-	\$	1,031	\$	1,881	\$	1,881
RESIDENT	\$75,000 - \$100,000	\$	-	\$	-	\$	1,500	\$	1,500	\$	1,500
RESIDENT	\$75,000 - \$100,000	\$	-	\$	-	\$	1,727	\$	1,727	\$	1,727
RESIDENT	\$75,000 - \$100,000	\$	-	\$	-	\$	1,057	\$	1,057	\$	1,057
RESIDENT	\$75,000 - \$100,000	\$	-	\$	-	\$	863	\$	1,565	\$	1,565
RESIDENT	\$75,000 - \$100,000	\$	-	\$	-	\$	136	\$	136	\$	136
RESIDENT	\$75,000 - \$100,000	\$	-	\$	-	\$	2,527	\$	2,527	\$	2,527
RESIDENT	\$75,000 - \$100,000	\$	-	\$	1	\$	-	\$	1,785	\$	1,785
RESIDENT	\$75,000 - \$100,000	\$	-	\$	-	\$	1,727	\$	1,727	\$	1,727
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	1,779	\$	1,779	\$	1,779
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	863	\$	863	\$	863
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	2,224	\$	2,224	\$	2,224
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	4,873	\$	4,873	\$	4,873
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	2,043	\$	2,043	\$	2,043
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	1,899	\$	1,899	\$	1,899
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	570	\$	675	\$	675
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	192	\$	192	\$	192
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	1,727	\$	1,727	\$	1,727
RESIDENT	\$100,000 - \$150,000	\$	-	\$	4,010	\$	-	\$	4,010	\$	4,010
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	1,500	\$	1,500	\$	1,500
RESIDENT	\$100,000 - \$150,000	\$	-	\$	2	\$	-	\$	2,025	\$	2,025
RESIDENT	\$100,000 - \$150,000	\$	-	\$	57	\$	-	\$	2,497	\$	2,497
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	2,791	\$	2,791	\$	2,791
RESIDENT	\$100,000 - \$150,000	\$	-	\$	105	\$	-	\$	105	\$	105
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	3,063	\$	3,063	\$	3,063
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	1,727	\$	1,727	\$	1,727
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	3,594	\$	3,594	\$	3,594
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	2,548	\$	2,548	\$	2,548
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	1,727	\$	1,727	\$	1,727
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	25	\$	455	\$	455
RESIDENT	\$100,000 - \$150,000	\$	-	\$	83	\$	240	\$	3,586	\$	3,586
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	1,727	\$	1,727	\$	1,727
NONRESID	\$100,000 - \$150,000	\$	-	\$	217	\$	-	\$	266	\$	266
RESIDENT	\$100,000 - \$150,000	\$	-	\$	142	\$	2,120	\$	5,068	\$	5,068
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	2,729	\$	2,729	\$	2,729
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	1,685	\$	1,685	\$	1,685
NONRESID	\$100,000 - \$150,000	\$	-	\$	-	\$	1,500	\$	1,500	\$	1,500
RESIDENT	\$100,000 - \$150,000	\$	1	\$	-	\$	-	\$	-	\$	-
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	1,727	\$	1,727	\$	1,727
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	20	\$	338	\$	338
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	1,727	\$	1,727	\$	1,727
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	3,453	\$	3,453	\$	3,453
RESIDENT	\$100,000 - \$150,000	\$	-	\$	3	\$	-	\$	2,807	\$	2,807

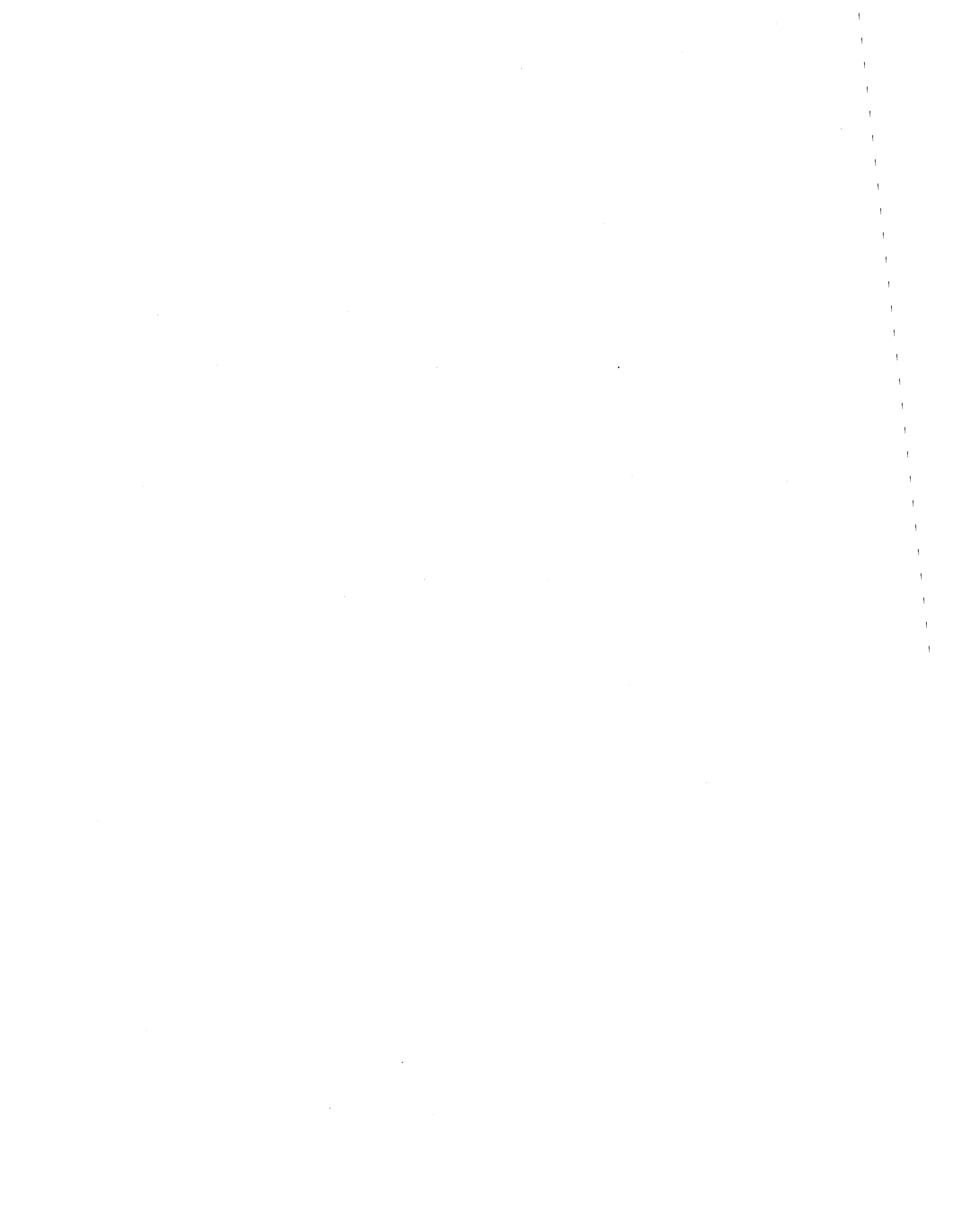


RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	21	\$	279	\$	279
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	3,830	\$	3,830	\$	3,830
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	99	\$	99	\$	99
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	1,727	\$	1,727	\$	1,727
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	1,350	\$	1,350	\$	1,350
RESIDENT	\$100,000 - \$150,000	\$	-	\$	234	\$	2,026	\$	2,260	\$	2,260
PART-YR	\$100,000 - \$150,000	\$	-	\$	-	\$	3,373	\$	3,373	\$	3,373
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	3,233	\$	3,233	\$	3,233
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	1,727	\$	1,727	\$	1,727
NONRESID	\$100,000 - \$150,000	\$	-	\$	-	\$	31	\$	62	\$	62
NONRESID	\$100,000 - \$150,000	\$	-	\$	73	\$	-	\$	73	\$	73
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	500	\$	500	\$	500
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	2,927	\$	2,927	\$	2,927
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	1,452	\$	1,452	\$	1,452
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	3,600	\$	3,704	\$	3,704
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	26	\$	490	\$	490
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	4,283	\$	4,283	\$	4,283
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	27	\$	491	\$	491
RESIDENT	\$100,000 - \$150,000	\$	-	\$	-	\$	394	\$	394	\$	394
NRH-RESI	\$100,000 - \$150,000	\$	-	\$	-	\$	27	\$	601	\$	601
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	2,900	\$	2,900	\$	2,900
RESIDENT	\$150,000 - \$200,000	\$	-	\$	899	\$	-	\$	5,123	\$	5,123
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	2,158	\$	2,158	\$	2,158
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	3,605	\$	4,153	\$	4,153
RESIDENT	\$150,000 - \$200,000	\$	-	\$	992	\$	-	\$	992	\$	992
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	179	\$	179	\$	179
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	193	\$	193	\$	193
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	108	\$	550	\$	550
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	31	\$	545	\$	545
RESIDENT	\$150,000 - \$200,000	\$	-	\$	14	\$	-	\$	14	\$	14
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	4,313	\$	4,313	\$	4,313
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	5,000	\$	5,000	\$	5,000
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	2,279	\$	261,557	\$	6,645
NONRESID	\$150,000 - \$200,000	\$	-	\$	89	\$	-	\$	4,523	\$	4,523
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	32	\$	556	\$	556
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	2,159	\$	2,159	\$	2,159
RESIDENT	\$150,000 - \$200,000	\$	-	\$	59	\$	2,040	\$	3,830	\$	3,830
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	25	\$	474	\$	474
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	23	\$	444	\$	444
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	1,727	\$	1,727	\$	1,727
RESIDENT	\$150,000 - \$200,000	\$	-	\$	3,538	\$	-	\$	3,991	\$	3,991
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	4,847	\$	4,847	\$	4,847
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	1,727	\$	1,727	\$	1,727
NONRESID	\$150,000 - \$200,000	\$	-	\$	-	\$	1,000	\$	1,000	\$	1,000
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	3,407	\$	3,407	\$	3,407
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	34	\$	651	\$	651
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	2,500	\$	2,500	\$	2,500
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	6,516	\$	6,516	\$	6,516
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	1,727	\$	1,727	\$	1,727
RESIDENT	\$150,000 - \$200,000	\$	-	\$	152	\$	-	\$	5,777	\$	5,777
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	863	\$	863	\$	863
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	192	\$	192	\$	192
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	4,317	\$	4,317	\$	4,317
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	1,013	\$	1,013	\$	1,013
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	4,362	\$	8,759	\$	8,759



RESIDENT	\$150,000 - \$200,000	\$	-	\$	85	\$	2,000	\$	2,085	\$	2,085
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	6,997	\$	6,997	\$	6,997
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	1,200	\$	1,200	\$	1,200
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	33	\$	585	\$	585
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	5,000	\$	5,000	\$	5,000
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	1,727	\$	1,727	\$	1,727
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	35	\$	581	\$	581
RESIDENT	\$150,000 - \$200,000	\$	-	\$	-	\$	1,727	\$	1,727	\$	1,727
RESIDENT	\$200,000 - \$250,000	\$	-	\$	-	\$	3,382	\$	6,521	\$	6,521
RESIDENT	\$200,000 - \$250,000	\$	-	\$	-	\$	863	\$	863	\$	863
RESIDENT	\$200,000 - \$250,000	\$	-	\$	-	\$	3,453	\$	3,453	\$	3,453
RESIDENT	\$200,000 - \$250,000	\$	-	\$	-	\$	1,727	\$	1,727	\$	1,727
RESIDENT	\$200,000 - \$250,000	\$	-	\$	760	\$	-	\$	760	\$	760
RESIDENT	\$200,000 - \$250,000	\$	-	\$	-	\$	137	\$	754	\$	754
RESIDENT	\$200,000 - \$250,000	\$	-	\$	-	\$	4,904	\$	4,904	\$	4,904
RESIDENT	\$200,000 - \$250,000	\$	-	\$	-	\$	16	\$	326	\$	326
RESIDENT	\$200,000 - \$250,000	\$	-	\$	-	\$	6,337	\$	6,337	\$	6,337
RESIDENT	\$200,000 - \$250,000	\$	-	\$	-	\$	1,000	\$	1,000	\$	1,000
NONRESID	\$200,000 - \$250,000	\$	-	\$	1,893	\$	-	\$	8,617	\$	8,617
RESIDENT	\$200,000 - \$250,000	\$	-	\$	-	\$	6,410	\$	6,410	\$	6,410
RESIDENT	\$200,000 - \$250,000	\$	-	\$	-	\$	27	\$	469	\$	469
RESIDENT	\$200,000 - \$250,000	\$	-	\$	-	\$	1,200	\$	1,200	\$	1,200
RESIDENT	\$200,000 - \$250,000	\$	-	\$	-	\$	1,727	\$	1,727	\$	1,727
RESIDENT	\$200,000 - \$250,000	\$	-	\$	-	\$	1,500	\$	1,500	\$	1,500
RESIDENT	\$200,000 - \$250,000	\$	-	\$	170	\$	-	\$	4,170	\$	4,170
RESIDENT	\$200,000 - \$250,000	\$	-	\$	-	\$	250	\$	250	\$	250
RESIDENT	\$200,000 - \$250,000	\$	-	\$	-	\$	1,578	\$	1,578	\$	1,578
RESIDENT	\$200,000 - \$250,000	\$	-	\$	-	\$	39	\$	774	\$	774
RESIDENT	\$200,000 - \$250,000	\$	-	\$	-	\$	5,000	\$	5,579	\$	5,579
RESIDENT	\$200,000 - \$250,000	\$	-	\$	583	\$	-	\$	583	\$	583
RESIDENT	\$200,000 - \$250,000	\$	-	\$	-	\$	40	\$	727	\$	727
RESIDENT	\$200,000 - \$250,000	\$	-	\$	77	\$	-	\$	2,878	\$	2,878
RESIDENT	\$200,000 - \$250,000	\$	-	\$	-	\$	2,590	\$	2,590	\$	2,590
RESIDENT	\$200,000 - \$250,000	\$	-	\$	-	\$	1,550	\$	7,821	\$	7,821
RESIDENT	\$200,000 - \$250,000	\$	-	\$	-	\$	1,000	\$	1,000	\$	1,000
RESIDENT	\$200,000 - \$250,000	\$	-	\$	-	\$	120	\$	120	\$	120
RESIDENT	\$200,000 - \$250,000	\$	-	\$	-	\$	2,000	\$	2,000	\$	2,000
RESIDENT	\$200,000 - \$250,000	\$	-	\$	-	\$	43	\$	840	\$	840
RESIDENT	\$200,000 - \$250,000	\$	-	\$	-	\$	25	\$	529	\$	529
RESIDENT	\$200,000 - \$250,000	\$	-	\$	-	\$	192	\$	192	\$	192
RESIDENT	\$200,000 - \$250,000	\$	-	\$	-	\$	44	\$	892	\$	892
RESIDENT	\$200,000 - \$250,000	\$	-	\$	-	\$	21	\$	3,504	\$	3,504
RESIDENT	\$200,000 - \$250,000	\$	-	\$	-	\$	33	\$	668	\$	668
RESIDENT	\$200,000 - \$250,000	\$	-	\$	-	\$	1,919	\$	1,919	\$	1,919
RESIDENT	\$200,000 - \$250,000	\$	-	\$	-	\$	2,500	\$	2,500	\$	2,500
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	45	\$	45	\$	45
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	1,200	\$	1,200	\$	1,200
RESIDENT	\$250,000 - \$500,000	\$	-	\$	99	\$	-	\$	99	\$	99
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	32	\$	514	\$	514
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	1,500	\$	1,500	\$	1,500
RESIDENT	\$250,000 - \$500,000	\$	-	\$	211	\$	-	\$	4,848	\$	4,848
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	44	\$	865	\$	865
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	44	\$	885	\$	885
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	2,590	\$	2,590	\$	2,590
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	2,000	\$	2,000	\$	2,000





RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	37	\$	737	\$	737
RESIDENT	\$250,000 - \$500,000	\$	-	\$	425	\$	4,000	\$	8,054	\$	8,054
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	43	\$	892	\$	892
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	44	\$	902	\$	902
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	43	\$	852	\$	852
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	8,148	\$	8,370	\$	8,370
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	38	\$	803	\$	803
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	4,317	\$	4,317	\$	4,317
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	48	\$	896	\$	896
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	500	\$	500	\$	500
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	51	\$	1,037	\$	1,037
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	192	\$	192	\$	192
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	3,022	\$	3,022	\$	3,022
RESIDENT	\$250,000 - \$500,000	\$	-	\$	44	\$	900	\$	1,089	\$	1,089
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	52	\$	1,047	\$	1,047
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	1,500	\$	1,500	\$	1,500
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	52	\$	1,063	\$	1,063
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	1,000	\$	1,000	\$	1,000
PART-YR	\$250,000 - \$500,000	\$	1,727	\$	-	\$	-	\$	1,727	\$	1,727
RESIDENT	\$250,000 - \$500,000	\$	-	\$	117	\$	336	\$	453	\$	453
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	2,000	\$	2,000	\$	2,000
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	64	\$	1,305	\$	1,305
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	1,000	\$	1,000	\$	1,000
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	9,712	\$	9,712	\$	9,712
RESIDENT	\$250,000 - \$500,000	\$	-	\$	267	\$	767	\$	4,634	\$	4,634
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	386	\$	386	\$	386
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	4,284	\$	4,284	\$	4,284
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	11,776	\$	11,776	\$	11,776
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	5,040	\$	6,323	\$	6,323
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	47	\$	927	\$	927
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	1,500	\$	1,500	\$	1,500
RESIDENT	\$250,000 - \$500,000	\$	-	\$	6,991	\$	-	\$	14,330	\$	14,330
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	1,727	\$	1,727	\$	1,727
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	8,693	\$	11,701	\$	11,701
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	1,000	\$	1,000	\$	1,000
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	30	\$	602	\$	602
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	730	\$	730	\$	730
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	5,180	\$	5,180	\$	5,180
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	63	\$	1,303	\$	1,303
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	2,000	\$	20,787	\$	20,787
RESIDENT	\$250,000 - \$500,000	\$	-	\$	118	\$	-	\$	118	\$	118
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	72	\$	1,600	\$	1,600
RESIDENT	\$250,000 - \$500,000	\$	-	\$	122	\$	1,000	\$	6,907	\$	6,907
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	1,000	\$	1,000	\$	1,000
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	1,250	\$	1,250	\$	1,250
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	8,055	\$	8,055	\$	8,055
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	1,500	\$	1,500	\$	1,500
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	8,634	\$	8,634	\$	8,634
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	4,317	\$	4,317	\$	4,317
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	61	\$	1,305	\$	1,305
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	482	\$	482	\$	482
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	65	\$	1,390	\$	1,390
NONRESID	\$250,000 - \$500,000	\$	-	\$	-	\$	9,000	\$	9,000	\$	9,000
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	2,000	\$	2,000	\$	2,000
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	20,586	\$	20,586	\$	20,586

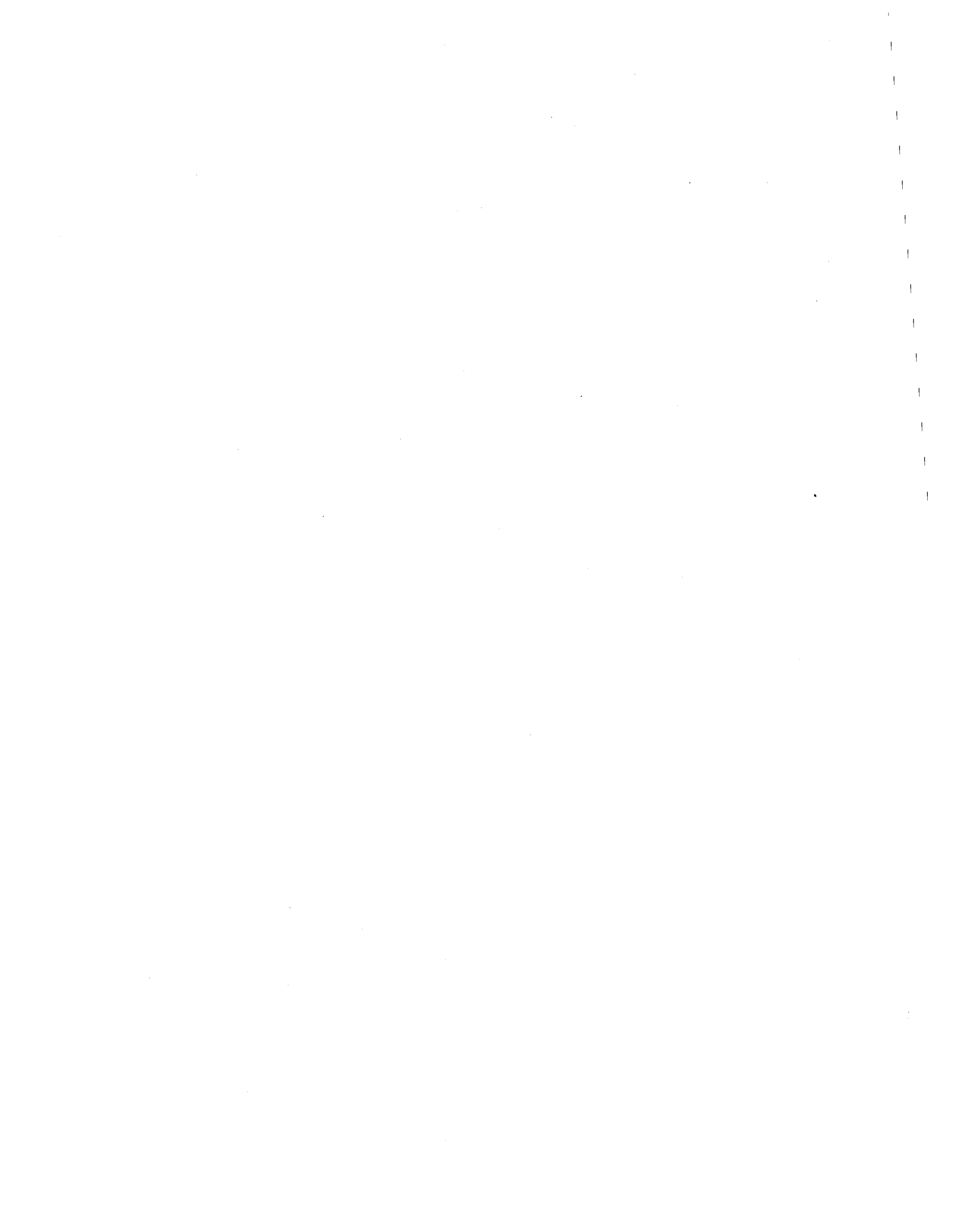


PART-YR	\$250,000 - \$500,000	\$	-	\$	-	\$	11,000	\$	11,000	\$	11,000
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	61	\$	1,286	\$	1,286
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	66	\$	1,407	\$	1,407
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	359	\$	359	\$	359
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	21	\$	361	\$	361
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	2,158	\$	2,158	\$	2,158
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	4,006	\$	20,227	\$	20,227
RESIDENT	\$250,000 - \$500,000	\$	-	\$	45	\$	-	\$	45	\$	45
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	19,454	\$	19,454	\$	19,454
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	4,567	\$	4,570	\$	4,570
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	5,180	\$	5,180	\$	5,180
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	17,744	\$	17,751	\$	17,751
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	863	\$	863	\$	863
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	66	\$	1,315	\$	1,315
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	2,158	\$	2,158	\$	2,158
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	7,570	\$	14,063	\$	14,063
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	2,158	\$	2,158	\$	2,158
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	2,500	\$	2,500	\$	2,500
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	1,727	\$	4,380	\$	4,380
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	7,500	\$	7,500	\$	7,500
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	863	\$	863	\$	863
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	2,500	\$	2,500	\$	2,500
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	8,634	\$	13,576	\$	13,576
RESIDENT	\$250,000 - \$500,000	\$	-	\$	-	\$	1,727	\$	1,727	\$	1,727
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	1,200	\$	1,200	\$	1,200
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	2,000	\$	39,487	\$	39,487
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	2,468	\$	2,468	\$	2,468
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	68	\$	1,457	\$	1,457
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	3,862	\$	3,862	\$	3,862
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	1,000	\$	1,000	\$	1,000
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	1,500	\$	1,500	\$	1,500
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	11,640	\$	11,640	\$	11,640
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	12,060	\$	12,962	\$	12,962
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	863	\$	863	\$	863
RESIDENT	Greater than \$500,000	\$	-	\$	216	\$	-	\$	9,825	\$	9,825
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	599	\$	3,105	\$	3,105
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	1,727	\$	1,727	\$	1,727
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	3,453	\$	3,453	\$	3,453
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	101	\$	2,100	\$	2,100
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	101	\$	2,079	\$	2,079
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	101	\$	2,107	\$	2,107
RESIDENT	Greater than \$500,000	\$	-	\$	1,081	\$	-	\$	25,452	\$	25,452
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	26,800	\$	26,800	\$	26,800
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	16,145	\$	16,145	\$	16,145
RESIDENT	Greater than \$500,000	\$	-	\$	48	\$	240	\$	2,260	\$	2,260
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	1,211	\$	5,907	\$	5,907
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	7,500	\$	7,500	\$	7,500
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	48	\$	1,033	\$	1,033
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	1,341	\$	6,364	\$	6,364
RESIDENT	Greater than \$500,000	\$	-	\$	124	\$	-	\$	3,324	\$	3,324
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	29,577	\$	32,820	\$	32,820
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	2,673	\$	2,673	\$	2,673
RESIDENT	Greater than \$500,000	\$	-	\$	21,291	\$	-	\$	32,494	\$	32,494
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	4,000	\$	4,000	\$	4,000
RESIDENT	Greater than \$500,000	\$	-	\$	21,290	\$	-	\$	29,812	\$	29,812



RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	1,250	\$	1,250	\$	1,250
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	3,604	\$	3,604	\$	3,604
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	599	\$	21,780	\$	21,780
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	3,603	\$	3,603	\$	3,603
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	8,633	\$	8,633	\$	8,633
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	17,750	\$	17,750	\$	17,750
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	13,000	\$	24,104	\$	24,104
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	10,000	\$	10,000	\$	10,000
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	9,497	\$	9,497	\$	9,497
RESIDENT	Greater than \$500,000	\$	-	\$	3,017	\$	-	\$	18,861	\$	18,861
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	28,694	\$	28,694	\$	28,694
NONRESID	Greater than \$500,000	\$	-	\$	73	\$	-	\$	3,329	\$	3,329
RESIDENT	Greater than \$500,000	\$	-	\$	227	\$	1,000	\$	16,153	\$	16,153
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	1,727	\$	18,050	\$	18,050
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	2,500	\$	2,500	\$	2,500
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	8,633	\$	8,977	\$	8,977
RESIDENT	Greater than \$500,000	\$	-	\$	4,085	\$	-	\$	26,024	\$	26,024
RESIDENT	Greater than \$500,000	\$	-	\$	44	\$	-	\$	86,134	\$	86,134
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	15,000	\$	24,407	\$	24,407
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	13,513	\$	13,513	\$	13,513
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	17,267	\$	17,267	\$	17,267
RESIDENT	Greater than \$500,000	\$	-	\$	83,093	\$	-	\$	350,004	\$	350,004
RESIDENT	Greater than \$500,000	\$	-	\$	57	\$	-	\$	96,802	\$	96,802
RESIDENT	Greater than \$500,000	\$	-	\$	22,239	\$	-	\$	361,127	\$	361,127
RESIDENT	Greater than \$500,000	\$	-	\$	57	\$	-	\$	108,278	\$	108,278
RESIDENT	Greater than \$500,000	\$	-	\$	-	\$	10,000	\$	10,000	\$	10,000
	Total	\$	1,728	\$	184,532	\$	812,270	\$	2,576,934	\$	2,310,151

Source: 2003 Maine Individual Income Tax Returns



**MAINE'S SHIPBUILDING FACILITY CREDIT**  
How the Program Works

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

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

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

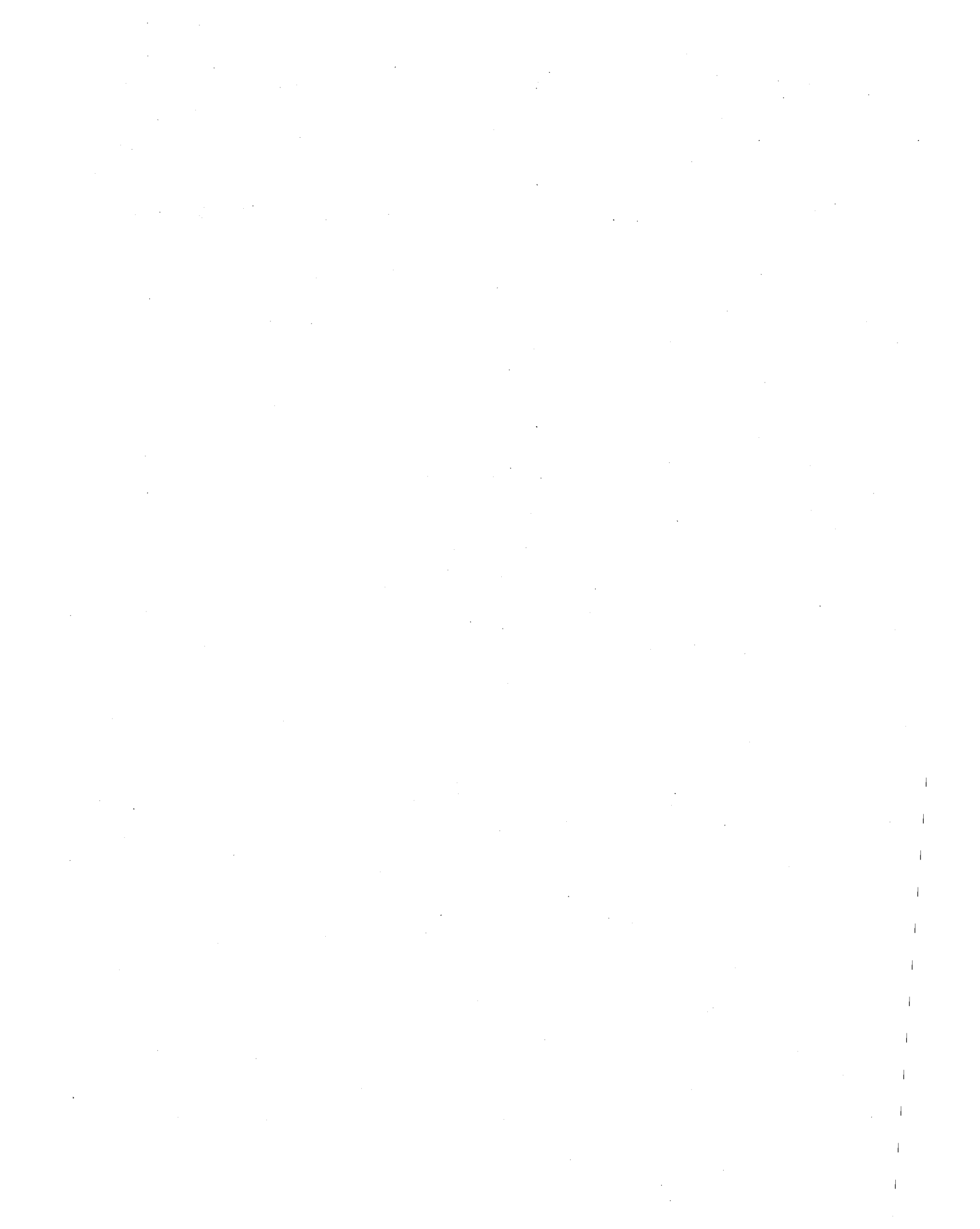
The base amount of the yearly credit is \$3,000,000, with a bonus of up to \$500,000 for employee levels above the threshold amount of 5,000. Until January 1, 2003, no credit is allowed if employment level drops below 5,000. After that date, no credit is allowed if employment level drops below 3,500,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

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

**Shipbuilding Facility Credit – Summary of Activity, 1997 – 2004**

	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
<b>Level of Employment</b>	7,547	7,672	7,688	7,346	6,901
<b>Yearly Investment</b>	\$4,068,973.65	\$41,842,486.31	\$77,338,660.54	\$94,309,402.20	\$25,630,123.60
<b>Total Investment</b>	\$4,068,973.65	\$45,911,459.96	\$123,250,120.50	\$217,559,522.70	\$243,189,646.30
	<u>2002</u>	<u>2003</u>	<u>2004</u>		
<b>Level of Employment</b>	6,562	6,645	6,557		
<b>Yearly Investment</b>	\$3,504,876.65	\$138,399.67	\$956,483.36		
<b>Total Investment</b>	\$246,694,522.95	\$246,832,922.62	\$247,789,405.98		





**Business Equipment Tax Reimbursement - FY05 for Taxes Paid During CY03**

<b>Muni Code</b>	<b>Entity Name</b>	<b>Refund Amount</b>	<b>CD PBA Federal</b>
0	ABBOTT LABORATORIES INC	\$ 9,985	325410
0	ABERCROMBIE & FITCH STORES INC	\$ 2,382	448140
0	ACADIA INSURANCE CO	\$ 23,209	24290
0	ADVANCE STORES COMPANY INC	\$ 12,652	441300
0	ADVANCED DATA SYSTEMS	\$ 254	541519
0	ADVANCETEL DIRECT LLC	\$ 23,295	561420
0	ADVANTA LEASING CORP	\$ 2,253	532400
0	ADVANTAGE PAYROLL SERVICES INC	\$ 131,313	541214
0	AFFILIATED HEALTHCARE MANAGEMENT	\$ 8,078	561210
0	AFFILIATED LABORATORY	\$ 34,870	621510
0	AFFILIATED MATERIAL SERVICES	\$ 5,028	421800
0	AGILENT FINANCIAL SERVICES LLC	\$ 4,781	532400
0	ALLEN AGENCY	\$ 1,871	24210
0	ALLEN EDMONDS SHOE CORP	\$ 5,883	316210
0	ANDROSCOGGIN SAVINGS BANK	\$ 46,576	522100
0	ANTHEM HEALTH SYSTEMS, INC.	\$ 42,469	524140
0	ATEL BUSINESS CREDIT INC	\$ 111	532400
0	ATLANTIC REGIONAL FCU	\$ 7,247	522130
0	ATLANTIC SALMON OF MAINE LLC	\$ 75,499	112510
0	AUBURN MFG INC	\$ 15,295	314000
0	B DALTON BOOKSELLER INC	\$ 2,055	451211
0	BAL GLOBAL FINANCE LLC	\$ 12,676	532400
0	BANC OF AMERICA VENDOR FINANCE	\$ 558	532400
0	BANGOR CHRISTIAN SCHOOLS	\$ 2,061	813000
0	BANGOR PUBLISHING CO	\$ 28,592	511110
0	BANGOR SAVINGS BANK & SUBS	\$ 198,042	522120
0	BANGOR SECURITIES INC	\$ 1,560	523120
0	BANK OF AMERICA COMMERCIAL FINANCE	\$ 2,818	532400
0	BARBER FOODS	\$ 876,285	311610
0	BATH IRON WORKS CORP.	\$ 5,216,422	336610
0	BATH SAVINGS INSTITUTION & SUBS	\$ 53,479	522120
0	BAYSHORE CONCRETE PRODUCTS/ME INC	\$ 15,557	327300
0	BELL ENTERPRISES INC	\$ 10,552	445110
0	BELL FARMS INC	\$ 5,312	111210
0	BERGERON ROGER ODPA	\$ 2,914	621320
0	BERNSTEIN SHUR SAWYER & NELSON	\$ 10,453	541100
0	BERRY DUNN MCNEIL & PARKER	\$ 8,893	541211
0	BERRY DUNN MCNEIL & PARKER	\$ 15,778	541211
0	BEST BUY STORES LP	\$ 26,239	443112
0	BIDDEFORD INTERNET CORP	\$ 46,624	513300
0	BIDDEFORD SAVINGS BANK	\$ 6,707	522100
0	BIO MEDICAL APPLICATION OF MAINE	\$ 19,311	621492
0	BJ S ME OPERATING CORP	\$ 31,082	453990
0	BLETHEN MAINE NEWSPAPERS INC	\$ 122,508	511110

0 BLUE ROCK INDUSTRIES	\$	51,182	234100
0 BOIS DAAQUAM INC	\$	2,861	113000
0 BRADFORD DAVID J	\$	1,201	541990
0 BRAKE SERVICE & PARTS INC	\$	1,633	811110
0 BRINKS INC	\$	8,734	484200
0 BROWN GROUP RETAIL INC	\$	2,229	448210
0 BROWN STEPHEN W	\$	3,519	713900
0 BRUCE A MANZER INC	\$	33,272	234100
0 BUCK CONSTRUCTION CO INC	\$	4,279	233300
0 BUCKEYE FOODS INC	\$	1,265	445110
0 BURRELLESLUCE LLC	\$	13,407	514100
0 BUSH EQUITIES INC	\$	13,376	454110
0 C B KENWORTH INC	\$	2,409	441229
0 CAPITAL PIZZA HUTS INC	\$	34,421	3078
0 CARDIOVASCULAR CONSULTANTS OF ME P	\$	22,083	621111
0 CAROL A HAMILTON	\$	88	812990
0 CARROLS CORP	\$	16,249	722210
0 CASCO BAY EYECARE LLC	\$	6,691	621320
0 CATERPILLAR FINANCIAL SV CORP	\$	3,734	525990
0 CAVENDISH AGRI SERVICES INC	\$	14,878	115110
0 CAVENDISH FARMS OPERATIONS INC	\$	11,830	111210
0 CEF LEASE RESIDUAL HOLDING LLC	\$	993	532400
0 CENTRAL MAINE MOTOR INC	\$	8,053	441110
0 CHAFE RESTAURANT CORP	\$	7,397	722110
0 CHASE EQUIPMENT LEASING INC	\$	2,079	522100
0 CHEP USA	\$	62,728	532400
0 CHEP USA	\$	23,631	532400
0 CHERRYFIELD FOODS INC	\$	26,353	111300
0 CIANBRO CORPORATION	\$	113,329	234900
0 CIRCUIT CITY STORES INC	\$	10,817	443112
0 CIRCUIT CITY STORES INC	\$	4,691	443112
0 CIT COMMUNICATIONS FINANCE CORP	\$	122,145	532400
0 CIT FINANCIAL USA INC	\$	11,675	532400
0 CIT GROUP THE/EQUIPMENT FINANCING	\$	49,942	532400
0 CIT LENDING SERVICES CORP	\$	280	532400
0 CIT LENDING SERVICES CORP	\$	3,370	532400
0 CIT TECHNOLOGY FINANCING SVCS INC	\$	4,416	532400
0 CIT TECHNOLOGY FINANCING SVCS INC	\$	18,635	532400
0 CITICAPITAL COMMERCIAL LEASING COR	\$	77,956	532400
0 CITICAPITAL COMMERCIAL LEASING COR	\$	1,360	532400
0 CITICAPITAL TECHNOLOGY FINANCE INC	\$	25,130	532400
0 CITICORP DEL-LEASE INC	\$	19,690	531390
0 CITICORP LEASING INC	\$	3,207	532400
0 CITICORP VENDOR FINANCE INC	\$	322,273	532400
0 CITIZENS LEASING CORP	\$	21,704	532400
0 CNH CAPITAL AMERICA LLC	\$	8,290	532400
0 COCA COLA BOTTLING CO NORTHERN NE	\$	122,054	312110

0 COLONIAL ADJUSTMENT INC	\$	1,088	524290
0 COLONIAL PACIFIC LEASING CORP	\$	40,950	532400
0 COLONIAL PACIFIC LEASING CORP	\$	29,487	532400
0 COLUMBIA FOREST PRODUCTS INC	\$	52,336	321210
0 COMM TEL INTERNET INC	\$	32,329	514100
0 COMMUNITY CREDIT UNION	\$	2,106	522130
0 CON-WAY TRANSPORTATION SERVICES IN	\$	1,183	484120
0 COUNTY YANKEE	\$	768	445110
0 CPI IMAGES LLC	\$	920	339900
0 CROWN ATLANTIC COMPANY LLC	\$	5,045	513300
0 CROWN CREDIT COMPANY	\$	16,086	532400
0 CSC OUTSOURCING INC.	\$	202,787	541990
0 CTME LLC	\$	52,051	552210
0 CUMBERLAND FARMS INC	\$	11,582	447100
0 CUMMINGS LAMONT & MCNAMEE	\$	1,468	541211
0 CVS WEST GATE LLC	\$	980	446110
0 DAHL CHASE DIAGNOSTIC SERVICES	\$	13,858	621510
0 DARLING'S INC	\$	2,588	441110
0 DAWNLAND GARDENS	\$	126	112400
0 DEAD RIVER CO	\$	195,494	454311
0 DEERE CREDIT, INC. AND UNITARY AFF	\$	24,773	522291
0 DIVERSIFIED COMMUNICATIONS HLDG CO	\$	83,129	511120
0 DODD RANDY A	\$	251	339900
0 DODGE REAL ESTATE CO INC	\$	156	444200
0 DOMTAR MAINE CORP	\$	1,038,119	322100
0 DONMAR INC	\$	340	722210
0 DORKS UNLIMITED	\$	3,796	722110
0 DOWNEAST WOODCRAFTERS, INC.	\$	3,320	321900
0 DUNROVIN ENTERPRISES INC	\$	74	621610
0 EASTERN FIRE PROTECTION CO	\$	1,645	238900
0 EASTERN MOUNTAIN SPORTS INC	\$	624	451110
0 EATON PEABODY	\$	5,704	541100
0 ED PELLETIER & SONS INC	\$	12,212	243100
0 EDWARDS SYSTEMS TECHNOLOGY	\$	201,783	334000
0 ELLSWORTH BUCKSPORT DENTAL ASSOC P	\$	2,659	621210
0 EMMCO INC	\$	1,854	812310
0 ENTRUST INC	\$	1,845	441110
0 ENTRUST INC	\$	356	441110
0 EVERGREEN CREDIT UNION	\$	4,614	522130
0 EXXONMOBIL OIL CORPORATION	\$	28,881	447100
0 F J CARNEY INC	\$	5,105	0
0 FACIAL & ORAL SURGERY ASSOCIATES P	\$	5,352	621210
0 FALMOUTH COUNTRY CLUB	\$	9,059	713900
0 FAMILY DOLLAR INC	\$	18,181	452900
0 FARM CREDIT LEASING SERV CORP	\$	42,420	522298
0 FARM CREDIT OF MAINE	\$	2,224	522200
0 FED EX GROUND PACKAGE SYS., INC.	\$	12,534	492210

0 FEDERAL DISTRIBUTORS INC	\$	23,439	422800
0 FIDELITY LEASING SPC II, INC	\$	14,472	532400
0 FIRST CITIZENS BANK	\$	16,173	522100
0 FIRST PORTLAND CORPORATION	\$	48	532400
0 FLEET BOSTON LLC	\$	73,945	522100
0 FLEET NATIONAL BANK	\$	8,011	532400
0 FLEWELLING BRUCE V	\$	1,092	115110
0 FLEWELLING FARMS INC	\$	5,122	115110
0 FLINT MARY M	\$	41	541110
0 FORMED FIBER TECHNOLOGIES	\$	181,498	339900
0 FORSYTHE/MCARTHUR ASSOCIATES INC.	\$	3,027	532400
0 FORUM FINANCIAL GROUP LLC	\$	92,694	525990
0 FREEPORT INN	\$	5,567	721110
0 FRIENDLY ICE CREAM CORP	\$	19,444	722110
0 FRIENDSHIP STREET COMPANY	\$	17	812310
0 GARNET HEAD ASSOCIATES INC	\$	773	234900
0 GE CAPITAL MANAGEMENT SERVICES COR	\$	51,976	532400
0 GENERAL ELECTRIC CAPITAL CORP	\$	25,946	532400
0 GENERAL ELECTRIC COMPANY	\$	1,821,657	333610
0 GENERAL ELECTRIC CREDIT CORP OF TN	\$	15,400	532400
0 GENERAL PARTS INC	\$	7,733	441300
0 GENSTAR INSTANT SPACE INC	\$	786	532400
0 GESF STRUCTURED FINANCE INC	\$	10,381	532400
0 GETTY PETROLEUM MARKETING INC	\$	15,590	447100
0 GIBBS OIL CO LIMITED PARTNERSHIP	\$	3,800	447110
0 GOLD STAR CLEANERS	\$	6,697	812310
0 GRAVES SUPERMARKET INC	\$	34,809	445110
0 GRAYBAR FINANCIAL SERVICES LLC	\$	1,819	532400
0 GRAYBAR FINANCIAL SERVICES LLC	\$	3,490	532400
0 GREAT LAKES HYDRO AMERICA, LLC	\$	214,122	422990
0 GROVER GUNDRILLING INC	\$	7,087	332900
0 GUIMOND JR ALBERT	\$	670	112111
0 GUIMOND TIMMY H	\$	8,500	113310
0 H C HAYNES INC	\$	1,627	113310
0 H&D ENTERPRISES LLC	\$	5,655	722210
0 HAMMOND LUMBER CO	\$	14,608	444190
0 HAMMOND LUMBER CO	\$	651	444190
0 HANCOCK LUMBER CO INC	\$	117,158	321000
0 HANCOCK LUMBER CO INC	\$	188	321000
0 HANNAFORD BROS CO AND SUBSIDIARIES	\$	989,039	445110
0 HANNAFORD BROS CO AND SUBSIDIARIES	\$	28,578	445110
0 HARRIMAN ASSOCIATES	\$	9,633	541310
0 HELLER FINANCIAL LEASING, INC.	\$	22,957	532400
0 HERITAGE SALMON INC	\$	109,858	112510
0 HILLYARD DARLENE	\$	105	453220
0 HMS HOST FAMILY RESTAURANTS INC	\$	2,017	12
0 HMS HOST FAMILY RESTAURANTS INC	\$	2,433	12

0 HOGAN TIRE INC	\$	10,119	441300
0 HOLIDAY UNIVERSAL INC	\$	18,078	0
0 HOMESTEAD 1821 CORP	\$	237	722110
0 HUE INC	\$	41	541211
0 HURRIE & WAITE TRUCKING INC	\$	55	0
0 IBM CREDIT LLC	\$	182,824	532400
0 IBM GLOBAL SERVICES-NS DIV	\$	23,855	334110
0 ICX CORP	\$	20,205	532400
0 IDEXX DISTRIBUTION INC	\$	10,061	339900
0 IDEXX VETERINARY SERVICES INC	\$	9,038	541990
0 IMAGING FINANCIAL SERVICES INC	\$	207	532400
0 IMAGISTICS INTERNATIONAL INC	\$	4,377	532290
0 INDUSTRIAL METAL RECYCLING INC	\$	31,174	339900
0 INFINITY FEDERAL CREDIT UNION	\$	7,636	522130
0 INTERFACE FABRICS GROUP INC	\$	375,351	314000
0 INTERMED PA	\$	25,677	621111
0 INTERNATIONAL PAPER CO	\$	3,493,821	322000
0 IOS CAPITAL INC	\$	43,746	532400
0 IRVING FOREST PRODUCTS INC	\$	545,603	321110
0 IRVING OIL CORP	\$	170,770	445120
0 J L BROCHU INC	\$	3,117	113110
0 J S MCCARTHY CO INC	\$	127,791	323100
0 J'MIRAL U.S.	\$	3,621	722210
0 JAMES N RILEY DO PA	\$	125	621111
0 JASPER WYMAN & SON INC	\$	26,118	311400
0 JO-ANN STORES, INC.	\$	4,890	451130
0 JOCKEY INTERNATIONAL GLOBAL INC	\$	1,058	448140
0 JOHNS MANVILLE	\$	11,852	27210
0 JURDAK EDWARD R	\$	38	0
0 K V FEDERAL CREDIT UNION	\$	1,593	522130
0 K-MART CORP & CONSOLIDATED SUBS	\$	9,952	452110
0 KATAHDIN PAPER COMPANY LLC	\$	4,289,198	322100
0 KATAHDIN TRUST CO	\$	9,306	522100
0 KENNEBEC SAVINGS BANK	\$	26,359	522120
0 KENNEBUNK SAVINGS BANK	\$	18,146	522100
0 KEY EQUIPMENT FINANCE INC.	\$	247,509	532400
0 KEYBANK NATIONAL ASSOCIATION	\$	93,612	522110
0 KINDRED HOSPITALS EAST LLC	\$	3,979	446110
0 KINDRED NURSING CENTERS WEST LLC	\$	26,356	623000
0 KINDRED REHAB SERVICES INC	\$	9	624310
0 KLEMPERER MARK A	\$	222	0
0 LAMEY WELLEHAN	\$	2,391	448210
0 LANE CONSTRUCTION CORPORATION	\$	59,342	234100
0 LEASING ASSOCIATES OF BARRINGTON	\$	266	532400
0 LENOX INCORPORATED	\$	805	453990
0 LIFEFLIGHT OF MAINE LLC	\$	13,244	621900
0 LINCARE INC	\$	24,400	621610

0 LINNCO INC	\$	510	531100
0 LINNEHAN LEASING	\$	623	441120
0 LL BEAN INC.	\$	2,162,022	454110
0 LOUIS PARADIS INC	\$	31,291	445110
0 M G A INC	\$	14,191	532230
0 MACDONALD PAGE & CO LLC	\$	4,566	541211
0 MAIETTA ENTERPRISES INC	\$	4,796	212300
0 MAINE CARDIOLOGY ASSOC	\$	30,019	621111
0 MAINE COMMERCIAL TIRE INC	\$	4,294	488990
0 MAINE EDUCATION ASSN	\$	5,101	813000
0 MAINE INFORMATION SYSTEMS	\$	3,455	0
0 MAINE LUBRICATION SERVICES INC	\$	8,332	422700
0 MAINE MASONRY CO INC	\$	2,965	235400
0 MAINE SAVINGS FEDERAL CREDIT UNION	\$	7,808	522130
0 MAINE STATE CREDIT UNION	\$	8,935	522130
0 MANUFACTURER & DEALER SERVICES LLC	\$	10,542	532400
0 MARITIME ENERGY	\$	2,048	454311
0 MARTIN STEPHEN S	\$	2,672	621111
0 MARTINS POINT HEALTH CARE INC	\$	36,309	621900
0 MCCAIN FOODS USA, INC	\$	1,071,781	311400
0 MDL INC KENTUCKY FRIED CHICKEN	\$	864	722210
0 MECHANICS SAVINGS BANK	\$	24,701	522120
0 MEDICAL REHABILITATION ASSOC PA	\$	9,537	621112
0 MEGQUIER & JONES INC	\$	4,863	332300
0 MERIDIAN LEASING CORP	\$	441	532420
0 MERIDIAN MOBILE HEALTH LLC	\$	2,662	621900
0 MERRILL MERCHANTS BANK	\$	22,939	522100
0 MERRILL ROAD ASSOCIATES	\$	4,652	531120
0 MICHAEL MONAGHAN WOODWORKING, INC	\$	769	0
0 MICHAUD EDWIN G	\$	3,022	445210
0 MID-MAINE COMMUNICATIONS INC	\$	8,714	513300
0 MIDWEST PRICE COMPANY LLC	\$	83,678	321900
0 MILLER C FREDERICK	\$	363	0
0 MORIN BRICK COMPANY	\$	23,382	327100
0 MORSE BROTHERS INC	\$	30,498	321900
0 MOUNTAIN TOPS INC	\$	630	453220
0 MWC FOOD ENTERPRISES, INC.	\$	962	722210
0 MWC FOODS INC	\$	895	722210
0 NEHE MRI LLC	\$	64,428	621510
0 NEPW LOGISTICS INC	\$	2,726	493100
0 NES EQUIPMENT SERVICES CORPORATION	\$	70,363	532400
0 NESTLE WATERS NORTH AMERICA INC	\$	2,165,974	339900
0 NETMAINE INC	\$	1,534	541511
0 NEW BALANCE ATHLETIC SHOE INC	\$	182,551	316210
0 NEW ENGLAND DISCOUNT RETAILERS INC	\$	840	445120
0 NEW ENGLAND WASTE SERVICES OF MAIN	\$	7,470	421930
0 NEW HOLLAND CREDIT COMPANY LLC	\$	6,913	532400

0 NEW YORK LIFE INSURANCE CO	\$	941	524290
0 NEWPORT CHIROPRACTIC HEALTH CENTER	\$	99	0
0 NORSTATE FEDERAL CREDIT UNION	\$	1,631	522130
0 NORTH COUNTRY RESIDENTIAL CARE ASS	\$	877	623000
0 NORTHCENTER FOODSERVICE	\$	22,965	422400
0 NORTHEAST BANK	\$	36,923	522120
0 NORTHEAST PUBLISHING CO	\$	17,597	11110
0 NORWAY SAVINGS BK	\$	13,576	522120
0 OAK POND BREWING COMPANY INC	\$	3,859	638
0 OAKES & PARKHURST GLASS INC	\$	604	235900
0 OAKLAND SHEET METAL INC	\$	1,173	235110
0 ORIX FINANCIAL SERVICES INC.	\$	14,413	532400
0 OSC SPORTS	\$	35,420	451110
0 OSRAM SYLVANIA PRODUCTS INC	\$	86,829	335900
0 OUELLETTE SHAWN R	\$	2,062	447100
0 PACIFIC & SOUTHERN COMPANY INC	\$	99,793	513100
0 PARADYNE CREDIT CORPORATION	\$	9,409	532400
0 PARALLEL TRANSPORTATION SERVICES I	\$	5,023	484120
0 PAYLESS SHOESOURCE INC	\$	1,632	448210
0 PELLETIER LOUIS A	\$	1,460	0
0 PERRY FITTS BOULETTE & FITTON PA	\$	799	541211
0 PHILLIPS VAN HEUSEN CORPORATION	\$	10,644	448140
0 PIERCE ATWOOD LLP	\$	43,204	541110
0 PINE TREE WASTE SYSTEM INC	\$	30,196	421930
0 PIONEER PLASTICS CORPORATION	\$	342,143	339900
0 PITNEY BOWES CREDIT CORP	\$	118,260	532400
0 PITNEY BOWES INC	\$	15,962	333900
0 PLEASANT RIVER LUMBER CO	\$	72,176	321110
0 POPULAR LEASING USA INC	\$	466	532400
0 PORTLAND SHELLFISH COMPANY INC	\$	8,227	311710
0 PRENTISS & CARLISLE CO INC	\$	28,028	321110
0 PRIDE MANUFACTURING COMPANY LLC	\$	111,120	321900
0 PRIMECARE PHYSICIAN ASSOCIATES, PA	\$	4,432	621111
0 PRINCETON CREDIT CORP	\$	24,117	532420
0 PROGRESSIVE CASUALTY INS CO	\$	2,467	524290
0 PROVIDENT LEASE RECEIVABLES CORP	\$	1,647	532400
0 PUTNAM FIDUCIARY TRUST CO	\$	3,992	523900
0 QUALEX INC	\$	5,760	339900
0 QUICK LEASE CORPORATION	\$	3,249	713900
0 QUINTEL IV LLC	\$	11,796	722210
0 R & R ENTERPRISES INC	\$	485	812310
0 R H RENY INC	\$	2,135	452000
0 R JOSEPH LIBBY, P.A.	\$	803	621210
0 R L FASHIONS OF MAINE LLC	\$	1,362	422300
0 RAINBOW FEDERAL CREDIT UNION	\$	6,368	522130
0 RAY LABBE & SONS INC	\$	1,738	234900
0 RAYMOND T BEDETTE DDS PA	\$	640	621210



0 RECORD TOWN INC	\$	6,572	451220
0 RENT A CENTER INC	\$	91,309	443111
0 RENT WAY INC	\$	16,256	532310
0 RESTWEND LLC	\$	10,733	722210
0 RICHARDSON WHITMAN LARGE & BADGER	\$	3,044	541110
0 RITE AID OF MAINE INC	\$	206,591	446110
0 RITZ CAMERA CENTERS, INC & SUBS	\$	2,589	443130
0 ROBERT WARDWELL & SONS INC	\$	4,911	234100
0 ROCHE DIAGNOSTICS CORPORATION	\$	36,040	621510
0 ROCKLAND ANIMAL HOSPITAL	\$	479	541940
0 ROMAD COMPANY	\$	10,019	722210
0 ROUSSEL BERTRAND	\$	433	113000
0 RT NEW ENGLAND FRANCHISE LLC	\$	7,596	722110
0 RT NEW ENGLAND FRANCHISE LLC	\$	22,378	722110
0 RYDER TRUCK RENTAL INC & AFFL	\$	124,611	532100
0 S D WARREN CO	\$	2,482,029	322100
0 SACO VALLEY CREDIT UNION	\$	4,112	522130
0 SAM'S EAST INC	\$	22,615	452110
0 SAMSONITE COMPANY STORES INC	\$	1,639	48320
0 SAUNDERS BROTHERS & SUBS	\$	17,428	321110
0 SBA NETWORK SERVICES INC	\$	4,453	235900
0 SBA PROPERTIES INC	\$	20,872	0
0 SBA TOWERS INC	\$	12,437	0
0 SCHEIMRIEF KEVIN	\$	175	713900
0 SCHWARTZBERG GARY	\$	1,215	621340
0 SEA DOG VENTURES INC	\$	12,979	722110
0 SEARS ROEBUCK AND CO.	\$	73,877	452110
0 SELTZER & RYDHOLM, INC	\$	205,850	312110
0 SFP INC	\$	409	336300
0 SHAWS SUPERMARKETS INC AND SUBSIDI	\$	460,572	445110
0 SHERIDAN CORP (THE)	\$	3,333	233300
0 SIEMENS FINANCIAL SERVICES INC	\$	39,430	532400
0 SODEXHO AMERICA LLC	\$	1,645	561210
0 SODEXHO MARRIOTT MANAGEMENT INC	\$	186	561210
0 SODEXHO OPERATIONS LLC	\$	816	561210
0 SOUTHERN ME ORAL&MAXILLO FACIAL SU	\$	1,172	621210
0 SPECIALTY MINERALS INC	\$	363,864	322000
0 SPECTRUM MEDICAL GROUP'PA	\$	12,402	621111
0 SPECTRUM RESOURCES TOWERS LP	\$	117,411	513390
0 SPRINT/UNITED MANAGEMENT CO	\$	684	561210
0 STAPLES OFFICE SUPERSTORE EAST INC	\$	48,413	453210
0 STATE FARM MUTUAL AUTOMOBILE INS C	\$	12,510	524290
0 STE CROIX REGIONAL FED CU	\$	10,708	522130
0 STINSON SEAFOOD 2001 INC.	\$	73,631	311710
0 STONEWALL KITCHEN LLC	\$	9,289	311400
0 SULLIVAN THOMAS K	\$	1,194	621210
0 SYSCO FOOD SERVICES OF N E INC	\$	61,442	422400

0 TCF EQUIPMENT FINANCE INC	\$	10,999	532400
0 TD BANKNORTH INC.	\$	599,133	522100
0 TD BANKNORTH LEASING CORP	\$	115,234	532400
0 TEXTRON FINANCIAL CORP	\$	19,961	532400
0 THE COUNTY FEDERAL CREDIT UNION	\$	2,469	522130
0 THE FINISH LINE INC	\$	1,807	448210
0 THE FIRST	\$	24,322	522100
0 THE GAGE COMPANY	\$	18,751	421700
0 THE MAINE THING INC	\$	11,628	722210
0 THE MAY DEPARTMENT STORES CO & SUB	\$	52,888	452000
0 THE MONTALVO CORPORATION	\$	9,226	335900
0 THE TALARIA COMPANY LLC	\$	47,224	336610
0 THE TALARIA COMPANY LLC	\$	47,921	336610
0 THE VICKERY COMPANY, LLC	\$	15,872	721110
0 TJX COMPANIES INC & SUBS	\$	5,165	448140
0 TOBA-TARP INC	\$	4,420	812310
0 TODD RICHARDSON AND ASSOCIATES	\$	613	561730
0 TOM & SUE RHOADS INC	\$	4,530	811120
0 TOWN & COUNTRY FEDERAL CREDIT UNIO	\$	5,601	522130
0 TOYOTA MOTOR MANUFACTURING USA INC	\$	65,218	336100
0 TRASK DECROW MACHINERY INC	\$	1,467	421800
0 TREATS ISLAND FISHERIES	\$	13,767	112510
0 TRENTON BRIDGE LOBSTER POUND I	\$	2,194	999999
0 TRM COPY CENTERS CORPORATION	\$	1,337	999999
0 UNIFIRST CORPORATION	\$	20,788	812330
0 UNITED PARCEL SERVICE INC NY	\$	25,267	484200
0 UNITED RENTALS INC & SUBS	\$	141,895	421400
0 UNIVERSITY CREDIT UNION	\$	9,030	522130
0 UNUMPROVIDENT CORPORATION & SUBS M	\$	1,025,679	524290
0 US BANCORP EQUIPMENT & FINANCE INC	\$	41,333	532400
0 US EQUIPMENT LEASING LLC	\$	5,818	532400
0 V I P INC	\$	51,967	441300
0 VERTIS INC	\$	759	541800
0 VFS FINANCING INC	\$	15,562	532400
0 VFS HOLDING INC	\$	1,762	532400
0 VFS LEASE RESIDUAL HOLDING LLC	\$	106,224	532400
0 VFS LEASE RESIDUAL HOLDING LLC	\$	172,147	532400
0 VFS LOAN RESIDUAL HOLDING LLC	\$	20,567	532400
0 VFS RESIDUAL HOLDING	\$	23,124	532400
0 VFS RESIDUAL HOLDING	\$	16,236	532400
0 VIBRANT HEALTH PA	\$	50	58
0 VP FILM AND TAPE PRODUCTIONS INC	\$	2,280	541800
0 W S EMERSON COMPANY INC	\$	10,738	523900
0 WADLEIGHS INC	\$	5,695	422700
0 WAL MART STORES EAST LP	\$	161,540	452110
0 WALTZ PHARMACY INC	\$	6,516	446110
0 WASTE MANAGEMENT OF MAINE INC	\$	9,450	562000

0 WASTE MANAGEMENT OF MAINE INC	\$	18,318	562000
0 WATERFRONT GRAPHICS & PRINTING	\$	826	323100
0 WATERVILLE CUSTOM KITCHENS INC	\$	55	444190
0 WATERVILLE DENTAL LAB INC	\$	284	339900
0 WAUSAU PAPERS OTIS MILL INC	\$	685,593	322100
0 WEBBER OIL COMPANY	\$	22,335	447100
0 WELLS FARGO FINANCIAL LEASING INC	\$	129,145	532400
0 WENDYS OLD FASHIONED BURGERS OF NY	\$	17,336	722210
0 WENDYS OLD FASHIONED BURGERS OF NY	\$	869	722210
0 WILLIAMS SCOTSMAN INC.	\$	18,758	531120
0 WINTHROP RESOURCES CORPORAION	\$	24,059	532400
0 WOODARD & CURRAN INC	\$	30,512	541330
0 WRIGHT EXPRESS LLC	\$	277,289	522210
0 WRIGHT-PIERCE	\$	8,691	541330
0 XEROX CORP & SUBS	\$	80,618	532290
0 XEROX LEASE EQUIPMENT LLC	\$	112,471	532290
0 YALE CORDAGE INC	\$	7,872	339900
0 YALE FINANCIAL SERVICES, INC.	\$	86,418	532400
0 YAMAHA MOTOR CORP USA & SUBS	\$	11,695	532400
0 YANKEE CANDLE CO INC	\$	3,510	453990
0 ZALE DELAWARE INC	\$	4,534	448310
0 ZALE DELAWARE INC	\$	594	448310
0 ZEMCO INDUSTRIES INC	\$	52,720	311110
0 7 ELEVEN INC.	\$	5,282	447100
0 99 RESTAURANTS LLC	\$	12,786	722110
101 HERRICK CONSTRUCTION INC	\$	8,682	235900
104 PIONEER MACHINE INC	\$	307	332000
107 SYL-VER LOGGING INC	\$	1,958	113210
107 TRIPLE M TRUCKING INC	\$	9,977	113310
113 COUSINEAU WOOD PRODUCTS OF MAINE	\$	12,462	32110
113 MATTINGLY PRODUCTS COMPANY INC	\$	8,066	339960
113 SHERMAG CORP	\$	3,875	321000
113 WILLIAMS FARMS INC	\$	6,919	112120
117 CLARK STEVEN	\$	951	113310
117 FRASER TIMBER LIMITED	\$	69,368	321110
117 MAINE WOOD RECYCLING INC	\$	8,115	21900
120 AMERICAN CONCRETE INDUSTRIES INC	\$	1,375	339900
120 ANGOSTURA INTERNATIONAL LTD	\$	18,743	422800
120 AUSTIN ASSOCIATES PA CPA'S	\$	1,783	541211
120 CAMERON TIRE & SERV CO INC	\$	752	811110
120 CASCADES AUBURN FIBER INC	\$	203,791	322100
120 CENTER STREET DENTAL PA	\$	1,540	621210
120 CENTRAL MAINE ENDODONTICS PA	\$	3,881	21210
120 CENTRAL MAINE ORAL & MAXILLOFACIAL	\$	3,825	621210
120 CENTRAL MAINE ORTHOPAEDICS MD PA	\$	35,870	621111
120 COMPUTECH INC	\$	4,204	323100
120 CREATIVE EMBROIDERY LLC	\$	1,102	451130

120 CRESTLINE SPECIALTIES INC	\$	7,850	454110
120 CRYSTAL SPRING WATER COMPANY	\$	5,129	422990
120 CURRAN BEANSPROUT CO	\$	2,828	311900
120 CVS VANGUARD INC	\$	831	446110
120 CVS VANGUARD INC	\$	2,027	446110
120 DRS CAMPBELL FORTIER & NAGLER	\$	73	621112
120 DTI/GATES HOLDINGS, LLC	\$	5,074	339900
120 EASTERN SPRINKLER SERVICES INC.	\$	203	238900
120 ECS LIMITED LIABILITY COMPANY	\$	522	541600
120 EMERSON CHEVROLET/BUICK/PONTIAC IN	\$	6,845	441110
120 ENFCO USA INC	\$	31,854	339900
120 EVERGREEN CUSTOM PRINTING INC	\$	2,693	323100
120 FOX RIDGE LLC	\$	1,231	713900
120 GLOBAL FAB INC	\$	347	332900
120 HALLOWELL & MACMANNIS ODP	\$	671	621320
120 JONATHAN J RHOADES DMD	\$	1,795	621210
120 KMA INC	\$	826	447100
120 LINNELL CHOATE & WEBBER	\$	1,010	541110
120 LITTLE GUY PRESS INC	\$	693	323100
120 LUZENAC AMERICA, INC & SUBS	\$	23,509	212320
120 MAINE METAL RECYCLING INC	\$	4,927	421930
120 METAL SPECIALTIES, INC.	\$	2,298	331000
120 MOUNTAIN MACHINE WORKS	\$	5,999	332900
120 NORTHEAST WELDING & FABRICATION IN	\$	8,869	332900
120 OLDCASTLE PRECAST INC	\$	15,166	327300
120 OXFORD COUNTY TELEPHONE SERVICE CO	\$	6,103	513300
120 PATRONS OXFORD MUTUAL INSURANCE CO	\$	1,398	524290
120 PLATZ ASSOCIATES	\$	1,158	541310
120 R & H ENTERPRISES	\$	2,022	235900
120 ROAK THE FLORIST	\$	51	422500
120 SAFE HANDLING INC	\$	60,319	493100
120 SHADS ADVERTISING COMPANY INC	\$	150	541100
120 SHANGRI-LA KENNELS INC	\$	91	812910
120 SHARON,LEARY & DETROY INC	\$	470	541110
120 SKELTON TAINTER & ABBOTT PA	\$	3,052	541100
120 SPECTRUM PRINTING & GRAPHICS INC	\$	14,072	323100
120 SW & B CONSTRUCTION CORPORATION	\$	7,259	234900
120 TAMBRANDS INC	\$	2,370,829	339900
120 THE BLACK WATCH PUB	\$	682	722110
120 THE PEP BOYS	\$	5,081	441300
120 THOS MOSER CABINET MAKERS INC	\$	10,621	321900
120 WHITING ROBERT B	\$	15	621330
120 WILLOW RUN DENTAL ASSOCIATION PA	\$	801	621210
120 ZAMPELL REFRACTORIES INC	\$	1,025	235900
121 BARNES & NOBLE BOOKSELLERS INC	\$	6,044	451211
121 CAPITAL FAMILY PRACTICE PA	\$	1,405	621111
121 CARQUEST AUTO PARTS OF AUGUSTA ME	\$	862	441300

121 CHENG HSUEH C	\$	209	621111
121 CIVES CORP	\$	15,614	332000
121 CLARK GARAGE CO INC	\$	109	811190
121 CVS STATE CAPITAL LLC	\$	203	446110
121 CVS STATE CAPITAL LLC	\$	609	446110
121 GIFFORD LINDA B	\$	1,514	531390
121 KENNEBEC TOOL & DIE CO INC	\$	1,146	332900
121 KOZAK & GAYER, P.A.	\$	462	541100
121 MAINE MUNICIPAL ASSOCIATION	\$	12,812	561900
121 NRF DISTRIBUTORS INC	\$	50,934	0
121 P A ASLAM MD PA	\$	1,468	621111
121 SCI TECHNOLOGY INC	\$	370,122	334000
121 SCI TECHNOLOGY INC	\$	352,395	334000
121 ZEMBROSKI STEVEN	\$	2,842	621210
123 BAKER LARRY H	\$	387	115310
123 SPANKY'S PIZZA INC	\$	16	722210
124 FULGHUM FIBRES INC	\$	135,553	322100
125 LIMINGTON LUMBER CO	\$	25,138	321110
127 ACADIA MED ARTS AMBULATORY SURGICA	\$	4,246	621111
127 AFFILIATED COLLECTIONS INC	\$	880	561440
127 ALBRECHT FINANCIAL SERVICES PA	\$	353	380
127 ALTERNATIVE ENERGY INC	\$	301	999999
127 BACON PRINTING INC	\$	3,393	323100
127 BANGOR INSURANCE SERVICES INC.	\$	170	524210
127 BANGOR LETTER SHOP INC	\$	3,485	323100
127 BROADWAY DENTAL ASSOCIATES PA	\$	1,017	621210
127 BUGABOO CREEK HOLDINGS INC	\$	6,331	722110
127 CARQUEST AUTO PARTS OF	\$	2,382	441300
127 CARQUEST AUTO PARTS OF BANGOR ME	\$	226	441300
127 CARQUEST AUTO PARTS OF BROADWAY, M	\$	335	441300
127 CARQUEST AUTO PARTS OF 317 MAIN ST	\$	1,679	441300
127 CENTRAL ST CORP	\$	9,070	323100
127 CIVIELLO JR CHARLES A	\$	1,680	621320
127 CLEWLEY FOUNDATIONS INC	\$	1,496	238100
127 COHEN & COHEN OA	\$	350	541110
127 DAHL CHASE PATHOLOGY ASSOC PA	\$	7,648	621510
127 DEAN NORTHEAST LLC	\$	31,723	311500
127 DOWNEAST ORTHOPEDIC ASSOC PA	\$	3,138	621111
127 EDWARDS FAUST & SMITH	\$	255	541211
127 FGS/CMT INC	\$	1,086	541330
127 FIGGINS JEFFREY T	\$	613	621399
127 FOSTER COLOR LAB INC.	\$	1,295	541920
127 FURBUSH ROBERTS PRINTING CO INC	\$	8,395	323100
127 GALT BLOCK WAREHOUSE CO	\$	4,636	493110
127 GOLDBERG MICHAEL P	\$	570	621210
127 GREAT SKATES ENTERTAINMENT	\$	2,182	713900
127 HANND S ON ICE CREAM	\$	903	722210

127 HARTT TRANSPORTATION SYSTEMS INC	\$	19,517	484120
127 HOLIDAY HEALTH & RACQUET CLUB INC	\$	1,354	812190
127 J. THOMAS HICKS & ASSOCIATES PA	\$	33	541213
127 KD JW ASSOCIATES	\$	8,852	532400
127 KENDUSKEAG YACHT CLUB	\$	1,273	721100
127 KOMINSKY NORMAN S	\$	7	541110
127 LEADBETTER TRUCKS INC	\$	533	447100
127 LEADBRO LLC	\$	648	447100
127 LISA ROVITO ROSCHER LLC	\$	196	621399
127 LLF CANVAS & SUPPLY INC	\$	233	339900
127 MAGNETIC RESONANCE TECH OF ME LTD	\$	77,306	621510
127 MAINE BANGOR CVS INC	\$	873	446110
127 MAINE BANGOR CVS INC	\$	80	446110
127 MAINE TIMES PUBLISHING COMPANY	\$	1,302	511110
127 MAINE VITREORETINAL CONSULTANTS LL	\$	6,453	621111
127 MEDCOM LLC	\$	1,206	561420
127 MICHELE E SPEKHARDT DMD PA	\$	1,619	621210
127 MILEWAL INC	\$	56	722410
127 N H BRAGG & SONS	\$	6,076	421800
127 NEUROLOGY ASSOCIATES OF EASTERN	\$	715	621111
127 ORTHOPAEDIC ASSOC OF BANGOR	\$	1,065	621111
127 PAUL AND PAUL D.D.S. PA	\$	368	621210
127 PENOBSCOT YACHT CLUB	\$	7,442	721100
127 PHILLIP POUZOL PHYSICAL THERAPY PA	\$	271	621340
127 SMITH LAW OFFICES PA	\$	204	541110
127 SOUTH STREET INC	\$	4,448	332210
127 TATE FITCH PA	\$	300	541211
127 TIMKA INC	\$	633	722110
127 TRIO SOFTWARE CORPORATION	\$	731	541511
127 UNION STREET ATHLETICS	\$	2,926	713900
127 WALLS MARIE E	\$	1,352	812310
127 WEBBER SUPPLY INC	\$	211	421700
128 B & W PARTNERSHIP	\$	1,181	721100
128 RAINWISE INC	\$	302	334500
128 THE WITHAM BLUENOSE LLC	\$	2,640	721100
128 WITHAM FAMILY LIMITED PARTNERSHIP	\$	3,371	721100
130 BRACKETTS MARKET INC	\$	469	445110
130 BRIGGS ADVERTISING INC	\$	1,803	541800
130 CVS BATH CONGRESS LLC	\$	2,982	446110
130 HILLHOUSE INC	\$	3,013	623000
130 JOHN J MCMULLEN ASSOC INC	\$	2,190	541990
130 KLUCKOWSKI STEPHEN A	\$	616	721191
130 NOW YOURE COOKING INC	\$	386	452000
130 PETER B FLYNN CPA PA	\$	170	541211
130 PINE TREE ENGINEERING INC.	\$	282	541330
130 PYE RONALD A	\$	414	541213
130 RINK DOUGLAS B	\$	1,076	541940

130 SHARON DRAKE REAL ESTATE INC	\$	249	531210
130 THE KENNEBEC COMPANY	\$	8,573	321000
133 BIG CITY SALONS INC	\$	620	812990
133 DUCKTRAP RIVER FISH FARM LLC	\$	39,151	311710
133 GREGORY MD JOHN G	\$	200	621111
133 KALLIS FORD-MERCURY INC	\$	1,772	441110
133 LADD SAMUEL G	\$	55	235400
133 PELLETIER SCOTT D	\$	210	234900
133 PENOBSCOT BAY DENTISTRY PA	\$	944	621210
133 PENOBSCOT SHORES ASSOCIATION	\$	3,132	531310
133 SEASCAPE MOTEL	\$	179	721110
133 SQUIRE SANDRA J	\$	19	531110
133 THE ATTORNEYS OFFICE PA	\$	64	54110
133 TOWER CONTROL INC	\$	1,109	541519
133 TRACY REBECCA S	\$	112	812990
133 WDQ INC	\$	1,345	445299
133 WHITE WILLIAM C	\$	70	541400
134 HAMMOND CLIFTON K	\$	2,528	113210
138 PRIME TANNING CO INC & SUBS	\$	58,425	316110
139 BETHEL FURNITURE STOCK INC	\$	8,550	321900
139 SESSIONS BONITA M	\$	63	541219
140 ARUNDEL MACHINE TOOL CO INC	\$	1,321	332700
140 CARQUEST AUTO PARTS	\$	293	441300
140 CREATIVE BROADCAST CONCEPTS INC	\$	2,041	541800
140 CRI SIL LLC	\$	5,991	326200
140 CRI SIL LLC	\$	5,581	326200
140 FIBER MATERIALS INC	\$	7,283	339900
140 FLOTATION TECHNOLOGIES NC	\$	1,989	339900
140 INTERSTATE BAKERIES CORPORATION	\$	607,724	311800
140 METSO PAPER USA INC	\$	17,581	333000
140 ORTHOPEDIC SURGERY ASSOCIATES PA	\$	679	621111
140 SERMATECH POWER SOLUTIONS	\$	18,680	332810
140 VOLK PACKAGING CORP	\$	95,471	322100
140 WESTPOINT STEVENS INC I	\$	133,075	314000
141 HARRY H MELCHER & SONS INC	\$	5,855	113310
141 INTERNATIONAL AQUA FOODS (USA) INC	\$	16,525	112510
141 JACQUES ANDREW P	\$	1,292	323100
144 BLUE HILL MARKET INC #126	\$	5,640	0
145 ARTZER AMBROSE	\$	70	0
145 HODGDON YACHTS INC	\$	2,971	336612
145 HYSON EVAN H	\$	26	114110
145 JORDAN CONSTRUCTION INC	\$	2,415	237990
145 M E TOMACELLI INC	\$	340	332700
146 BOOTHBAY HARBOR LAUNDRY INC	\$	2,058	812310
150 MCLAUGHLIN & MCLAUGHLIN	\$	146	541330
150 O & O ELECTRIC COMPANY	\$	180	235310
150 PARKER LUMBER CO	\$	10,244	321110

150 RANDALL MALCOLM A	\$	410	811110
153 BREWER AUTOMOTIVE COMPONENTS INC	\$	276,323	336300
153 CARQUEST AUTO PARTS OF BREWER ME I	\$	85	441300
153 D A MITCHELLS INC	\$	1,416	561730
153 EASTWOOD CONTRACTORS INC	\$	1,817	235710
153 FRATERNAL ORDER OF EAGLES	\$	912	713900
153 HUTCHINS CHRISTOPHER	\$	547	713900
153 KINDRED NURSING CENTERS EAST	\$	182	623000
153 LANE SUPPLY COMPANY	\$	9,350	332000
153 LO & TO INC	\$	296	722110
153 TRANS TECH INDUSTRIES INC	\$	8,094	332400
153 WOODLANDS OF BREWER LLC	\$	2,135	623000
153 ZF LEMFORDER CORPORATION	\$	484,716	339900
155 HEATHROW CORPORATION	\$	1,784	445110
155 MAINE STREET GRAPHICS INC	\$	1,447	323100
155 TRIGLIONE JR ARTHUR D	\$	105	811110
156 FARRIN BROS & SMITH INC	\$	12,155	234100
163 B & C CUSTOM SAWING	\$	298	321110
163 BERNIER GERALD L	\$	121	453990
163 BERNIER GERALD L	\$	6	453990
163 CARQUEST AUTO PARTS OF BRUNSWICK M	\$	565	441300
163 CVS ROUTE 24 LLC	\$	690	446110
163 CVS ROUTE 24 LLC	\$	270	446110
163 DOUGLAS RICHMOND ARCHITECTS	\$	49	541310
163 ELSAESSER FREDERICK J	\$	772	621210
163 FOUR SEASON GROUNDS CARE INC	\$	547	561730
163 GREAT WATER INC	\$	52	421910
163 JOKAST INC	\$	871	713900
163 LIBNER MAURICE A	\$	152	541100
163 LINCOLN/HANEY ENGINEERING ASSOC	\$	339	541330
163 MIDCOAST OTB INC	\$	275	713200
163 MMHP INC	\$	548	453930
163 MORONG BRUNSWICK	\$	1,467	441110
163 NORMAN CHARLES L	\$	736	112111
163 OFFICE OF CORNELIA C VIEK CPA	\$	207	541211
163 PARKWOOD INN LTD	\$	6,260	21100
163 PATRIOT MUTUAL INSURANCE	\$	455	524290
163 RAVEN TECHNOLOGY LLC	\$	1,031	335310
163 RHYTHMIC CABLE	\$	336	234900
163 SAINT GOBAIN BTI INC	\$	73,608	314000
163 SARNA REBECCA L	\$	24	541219
163 SHREE KRISHNA LLC	\$	389	721110
163 SOURCE MAINE INC	\$	167	311710
163 SPIVEY ROBERT M	\$	356	541370
163 STADDEN RONALD R	\$	357	561730
163 STAR FISH ENTERPRISES LLC	\$	393	722110
163 STARFISH ENTERPRISES LLC	\$	419	722110



163 TIMES RECORD THE	\$	27,070	323100
163 ZUGEHOER ANN G	\$	25	541600
164 OXFORD COUNTY TEL & TEL CO	\$	3,112	513300
165 BUCKSPORT ENERGY LLC	\$	644,992	221100
165 HAND WAYNE A	\$	2,752	713900
165 RANZONI INC	\$	2,251	339900
165 SEABOARD FEDERAL CREDIT UNION	\$	3,764	522130
165 TOBY'S EXXON INC	\$	417	811190
165 WAHL LAWRENCE R	\$	184	722210
168 SNELL FAMILY FARM INC	\$	628	111210
168 TEM INC	\$	6,919	332900
170 C & S CORPORATION	\$	388	722110
170 CLARK PHYLLIS M	\$	217	812112
170 COUSINS CONSTRUCTION CORP	\$	842	23550
170 EASTERN MAINE ELECTRIC CO-OP INC	\$	2,320	221000
170 POLLOCK GREGORY L	\$	169	421700
172 BALDWIN ROBERT F	\$	66	541213
172 FRENCH & BRAUN INC	\$	2,163	445100
172 HAV II, INC	\$	5,299	443112
172 INTEGRATED MAPPING	\$	159	541513
172 JACKSON THOMAS C	\$	825	561730
172 JOHNSONS ARBORICULTURE TREEKEEPERS	\$	129	561730
172 POST OFFICE EDITORIAL	\$	2,565	512100
172 SARGENT LOWRIE B	\$	279	321900
172 TOWNE MOTEL LLC	\$	142	721110
172 WAYFARER MARINE CORPORATION	\$	7,243	811490
175 CVS CAPE ELIZABETH LLC	\$	108	446110
176 FRIGON DENNIS W	\$	3,990	113310
177 AROOSTOOK CLEANERS	\$	355	812320
177 AROOSTOOK COUNTY FEDERAL SAVINGS &	\$	5,074	522100
177 CARIBOU COUNTRY CLUB	\$	989	713900
177 CARQUEST AUTO PARTS OF CARIBOU ME	\$	928	441300
177 CONTROL DEVICES INC	\$	15,427	335900
177 CONTROL DEVICES INC	\$	87,292	335900
177 COUNTY QWIK PRINT	\$	2,678	323100
177 FELCH & COMPANY LLC	\$	788	541211
177 HAMILTON WILLARD D OD PA	\$	1,583	621320
177 NORTH END LANDSCAPING AND PROPERTY	\$	1,637	531310
177 PATRICK ST PETER & SONS INC	\$	250	235110
177 PROFESSIONAL HOME NURSING INC	\$	511	621610
177 THE COUNTY QUICKSTOP INC	\$	2,709	447100
178 B & B QUALITY PAVING	\$	1,278	235900
182 AASKOV ENTERPRISES, INC.	\$	52	721110
182 THE RED MILL INC	\$	820	321110
182 UNIQUE MACHINE INC	\$	3,779	333000
192 GARDNER CHIPMILLS LINCOLN LLC	\$	38,290	321000
192 TREELINE INC	\$	6,511	113310

196 A Z TECHNICAL INC	\$	399	811110
196 FORMTEK INC	\$	24,477	333310
202 MCKENNEY GALEN P	\$	1,413	339900
203 BLACKWELL LUMBER MILL INC	\$	1,917	321110
203 GRANT TERRY D	\$	1,830	234900
203 ROWE'S GARAGE & AUTO SALES INC	\$	282	811110
204 ACCESSORIES UNLIMITED OF ME INC	\$	1,384	315990
204 NEW ENGLAND TOOL & CUTTER GRINDING	\$	15,836	333900
205 A S & C B GOULD INC	\$	14,873	113000
205 APPLIED FORESTRY INC	\$	8,212	113310
205 CORNVILLE CONSTRUCTION INC	\$	5,626	234900
208 ANDERSON FAMILY TREE FARMS	\$	4,152	113310
209 CHADWICK BAROSS INC	\$	2,180	441229
209 NETLAND THOMAS E	\$	437	541940
214 ARTER THOMAS H	\$	463	541920
214 CARNEY SUZANNE E	\$	182	722210
214 CHESTER A RICE CO	\$	1,634	234100
214 COASTAL TITLE COMPANY	\$	20	541190
214 CONSOLIDATED INS AGENCY LLC	\$	146	524210
214 DAMARISCOTTA BANK & TRUST CO	\$	14,586	522100
214 DAMARISCOTTA MONTESSORI SCHOOL II	\$	193	11000
214 HILTON SCOTT W	\$	157	235900
214 HOWARD + BOWIE PA	\$	99	541110
214 LYNCH JOHN J	\$	60	541110
214 RISING TIDE MARKET COOPERATIVE	\$	698	422400
214 ROUND TOP ICE CREAM	\$	305	445299
214 SPROUL SIGRID	\$	105	531210
214 STACKHOUSE DAVID G	\$	765	561730
214 THE CONDITIONING CENTER INC	\$	66	621399
214 VERNEY LINDA B	\$	201	624410
214 WHITNEY WILLIAM J	\$	119	621210
215 COWGER PATRICK F	\$	753	113310
218 HAMILTON DAVID E	\$	515	234900
218 LYNCH CONSTRUCTION	\$	3,348	234900
218 PETERS JOHN R	\$	556	233200
218 THE LUCERNE INN INC	\$	4,829	721110
223 S & G CONSTRUCTION INC	\$	756	235900
223 WALPOLE WOODWORKERS INC	\$	10,265	321900
224 CARQUEST AUTO PARTS OF DEXTER ME I	\$	527	441300
224 CMD ENTERPRISES LLC	\$	688	541340
224 DEXTER TIRE INC	\$	63	811110
224 THE GAZETTE INC	\$	255	511110
224 WITHAM CARLA R	\$	269	541213
227 MOORE ROBERT	\$	534	111900
228 SONSHINE GROWERS OF MAINE LLC	\$	872	111400
231 J & J LOGGING INC	\$	1,063	113310
231 J R L LOGGING INC	\$	3,899	113310

233 CHOPPER ONE INC	\$	5,252	113310
237 H & G PRODUCE INC	\$	7,977	111210
237 HUBER ENGINEERED WOODS LLC	\$	150,463	321210
238 FEDERAL MARINE TERMINALS INC	\$	8,901	488300
238 SECOND CHANCE SALOON INC	\$	247	722410
238 TEX SHIELD INC	\$	14,213	422990
242 PISCATAQUA LANDSCAPING CO INC	\$	305	561730
242 SPINNEY CREEK SHELLFISH INC	\$	332	422500
242 TOBEY SHEETMETAL CO INC	\$	5,918	332300
244 CARQUEST AUTO PARTS OF ELLSWORTH M	\$	386	441300
244 COASTAL IRRIGATION & LIGHTING INC	\$	162	561730
244 CONSOLIDATED ELECTRICAL DISTRIBUTO	\$	2,260	421600
244 FALLS RETAIL, INC.	\$	583	445120
244 GREENE MARY L	\$	129	69
244 MCNULTY KRISTEN L	\$	95	621111
244 MIKES COUNTRY STORE INC	\$	14	445120
244 PERKINS ERIC C	\$	1,014	812920
244 PLATNER BRONSON	\$	27	541110
244 PYRAMID STUDIOS INC	\$	303	448310
244 R F JORDAN & SONS CONSTRUCTION INC	\$	20,078	234900
244 REED ENTERPRISES INC	\$	145	443111
244 ROOSTER BROTHER INC	\$	424	445290
244 THE TWILITE MOTEL	\$	462	721100
244 UNION RIVER YACHT CLUB	\$	3,828	721100
244 UNION TRUST COMPANY	\$	12,733	522100
244 UNION TRUST COMPANY	\$	459	522100
246 BABINEAU LOGGING	\$	4,205	113310
246 TREMBLAY & LEVESQUE INC	\$	2,989	113310
248 A & A BROCHU INC	\$	15,061	113310
248 STRATTON LUMBER INC	\$	71,390	321110
249 STONEYVALE INC	\$	16,649	112120
250 SHERIDAN CONSTRUCTION CORP (THE)	\$	4,134	233300
251 DOUGHTY PHILLIP J	\$	201	541310
251 EUROPEAN BAKERY INC.	\$	490	445291
251 FOX PROPERTY MAINTENANCE	\$	550	811410
251 HARRIS + VICKERS CPA PA	\$	263	541211
251 KSI INC	\$	2,003	722110
251 MUNIS INC	\$	18,653	541519
251 SKILLINS GREENHOUSES	\$	553	453110
251 STIMSON RICHARD W	\$	2,096	235900
251 WOODLANDS CLUB	\$	10,406	713900
253 ALLIED PHYSICAL THERAPY	\$	446	621340
253 BROWN RICHARD D	\$	1,734	621111
253 CARQUEST AUTO PARTS OF FARMINGTON	\$	593	441300
253 E L VINING & SON INC	\$	564	234100
253 FARMINGTON CHIPPING ENTERPRISES IN	\$	8,332	113000
253 FARMINGTON COURT ASSOCIATES	\$	75	53110

253 GELINAS RONALD A	\$	29	448310
253 GIFFORD'S FAMOUS ICE CREAM	\$	308	722210
253 JIM MARTIN AUTO SALES INC	\$	158	441120
253 KENNETH H ROCKWOOD DVM PA	\$	675	621399
253 LINDBERG CHARLES E	\$	786	111900
253 NEMI PUBLISHING CO INC	\$	55,784	511190
253 ODLO USA	\$	100	421910
253 POPLASKI STAN P	\$	477	321110
253 SKANE LTD	\$	180	493110
253 SPARKES LYNN K	\$	89	621340
253 THE KYES AGENCY INC	\$	940	524210
253 UNDERKUFFLER FRANK M	\$	116	541110
253 WEGNER CARL R	\$	304	312120
253 X PRESS RENT A CAR OF MAINE	\$	47	532100
255 LEVASSEUR PHILIP L	\$	531	234900
255 LUCERNE FARMS INC	\$	3,246	339900
256 B & N ENTERPRISES INC	\$	20,435	113310
256 BLONDIN ENTERPRISES INC	\$	2,165	113310
256 BOUCHARD JAMES A	\$	226	233200
256 CHARETTE LOGGING INC	\$	52	113310
256 CORRIVEAU ROBBY	\$	496	811310
256 CYR ENTERPRISES INC	\$	4,889	113310
256 D PLOURDE LOGGING INC	\$	1,186	113310
256 FORT KENT ANIMAL HOSPITAL PA	\$	377	541940
256 FORT KENT FEDERAL CREDIT UNION	\$	1,323	522130
256 FORT KENT SEARS INC	\$	130	452900
256 GS PLOURDE INC	\$	4,219	113310
256 JANDREAU RONALD R	\$	268	484110
256 JOHN'S CONVENIENCE PLUS INC	\$	640	445110
256 JULIEN BEAUREGARD PTR	\$	1,850	113310
256 LEE THERIAULT + SONS INC	\$	215	113310
256 LEW RIOUX & CO INC	\$	450	115310
256 LONESOME PINE TRAILS INC	\$	91	713900
256 MAGELLA BOUCHARD LOGGING	\$	1,434	113310
256 MARTIN FORD INC	\$	243	421100
256 MORRIS LOGGING INC	\$	1,717	113000
256 MY THREE SONS INC	\$	519	484200
256 NADEAU LOGGING INC	\$	13,345	113310
256 NORSUN FOOD GROUP INC	\$	10,345	311400
256 P & B LOGGING INC	\$	498	113310
256 PELLETIER FLORIST	\$	180	444200
256 R&R LOGGING INC	\$	1,676	113310
256 RIOUX TIMOTHY	\$	304	621320
256 ROUSSEL LOGGING INC	\$	5,658	113310
256 SILVER WAH CORPORATION	\$	72	722110
256 ST JOHN VALLEY COMMUNICATIONS	\$	218	513300
256 T J THERIAULT INC	\$	212	484200

256 TNT ROAD COMPANY INC	\$	2,213	484110
256 VOISINE TOMMY	\$	245	447100
260 BREWER'S SO FREEPORT MARINE INC	\$	3,286	713900
260 CENTER-COTTON INC	\$	5,396	722110
260 FREEPORT CAFE	\$	823	722110
260 FREEPORT MANUFACTURING CO	\$	1,149	331200
260 FREEPORT VETERINARY ASSOCIATES PA	\$	911	541940
260 FREEPORT WOODWORKING ASSOCIATES IN	\$	523	337000
260 GARDINER KEN	\$	1,337	721100
260 HARTMANN LUGGAGE COMPANY	\$	1,277	448320
260 LEADING EDGE INC	\$	651	722110
260 MYSTIC MOTOR INN INC	\$	9,083	721100
260 PURINGTON ENTERPRISES	\$	296	451120
260 REEBOK INTERNATIONAL LTD & UNITARY	\$	1,650	448210
260 SKILLINGS-SHAW AND ASSOC	\$	807	524290
260 TAGGART CONSTRUCTION INC.	\$	1,782	233200
260 THE VILLAGE STORE INC	\$	316	722210
260 WILBUR'S OF ME CHOCOLATE CONFECTIO	\$	1,151	311300
260 WINGNUT HOSPITALITY LLC	\$	10,470	721110
260 20TH MAINE INC	\$	480	451211
261 EDWIN PELLETIER & SONS INC	\$	319	111210
261 PAULS GAS INC	\$	156	447100
263 FOREST INDUSTRIES INC	\$	10,784	321110
263 R H WALES & SON INC	\$	7,987	113000
264 ASSOCIATED GROCERS OF MAINE INC	\$	51,899	422400
264 CROWN COMMUNICATION INC	\$	4,429	513300
265 M T K INC	\$	503	484120
271 ANIMAL HOSPITAL OF SOUTH GORHAM IN	\$	509	541940
271 KNOWLES INDUSTRIAL SERVICES CORP	\$	3,581	235900
271 MAINE RUBBER INTERNATIONAL	\$	53,022	326200
271 MEGA INDUSTRIES LLC	\$	12,426	332000
271 NEW ENGLAND TECH AIR INC	\$	5,050	235610
271 R J GRONDIN & SONS	\$	53,854	243900
271 R J GRONDIN & SONS	\$	57,541	243900
271 SHAW BROTHERS CONSTRUCTION INC	\$	61,582	234100
276 AUSTIN ERNEST M	\$	133	812990
276 ENERCON TECHNOLOGIES	\$	10,014	334000
276 J MAXWELL TRUCKING INC	\$	4,093	212320
276 LOUS AUTO REPAIR INC	\$	268	811110
276 PORTLAND SAND & GRAVEL INC.	\$	2,673	212320
276 WILKINSON TERRY E	\$	651	234900
278 MAINE POLY ACQUISITION CORP	\$	4,054	339900
280 MIKE THERIAULT CONSTRUCTION LLC	\$	3,140	235900
281 GILBERT WOOD PRODUCTS INC	\$	854	321000
281 MOUNT ABRAM FAMILY RESORT, LLC	\$	2,696	713900
282 THOMAS RICHARD A	\$	1,056	113310
283 E J PERRY CONSTRUCTION CO INC	\$	2,773	233300

283 HALLOWELL BREWING CO	\$	620	722110
283 HALLOWELL HILLSIDE TERRACE, LLC	\$	110	623000
283 PINE STATE TRADING CO	\$	18,552	422940
283 WALTERS HOME LLC	\$	54	623000
284 AYOTTE SCOTT P	\$	3,728	111210
284 G R LOGGING LLC	\$	2,160	113310
284 G R LOGGING LLC	\$	2,704	113310
286 BBF ENTERPRISES INC	\$	36	541214
286 CARLEN SERVICE CENTER INC	\$	643	811110
286 CARLEN TRANSPORT INC	\$	7,281	484120
286 COLD BROOK ENERGY	\$	11,281	422700
286 DLLS INC	\$	269	722210
286 H O BOUCHARD INC	\$	32,895	484120
286 LAWRENCE B & SACHS S PTNRS	\$	712	454210
286 SARGENT & SARGENT	\$	41,052	234900
290 JEROLDS LANDSCAPING INC	\$	251	561730
294 IRVING TANNING COMPANY	\$	98,942	316110
294 RICE RENTAL INC	\$	602	812310
294 V & R VARIETY	\$	2,899	445100
297 ARMSTRONG FAMILY INDUSTRIES' INC	\$	7,873	323100
297 BANGOR TRUCK & TRAILER SALES INC	\$	3,024	441229
297 BEAUREGARD EQUIPMENT INC	\$	1,730	421800
297 CC ELECTRIC	\$	50	235310
297 DAIGLE & HOUGHTON INC	\$	947	441229
297 DYSART REALTY CO	\$	343	531120
297 DYSARTS SERVICE INC	\$	15,038	485310
297 DYSARTS TRANSPORTATION INC	\$	29,246	484120
297 MAINE TRAILER INC.	\$	31,360	532100
297 MONTFORD FRANKLIN V	\$	152	721210
297 POTTLES TRANSPORTATION INC	\$	46,059	484120
297 RAY J BYRAM INC	\$	1,012	444200
297 TEAM INDUSTRIAL SERVICES INC	\$	160	811310
297 WARD JR CLINTON D	\$	617	112900
299 CRANE BROTHERS INC	\$	5,382	111210
305 AROOSTOOK PRINT SHOP INC	\$	856	323100
305 BARNES LAW OFFICE	\$	114	541110
305 BARTLEY C EUGENE	\$	71	531110
305 BUILDING ETCETERA INC	\$	798	233300
305 CARQUEST AUTO PARTS OF HOULTON ME.	\$	1,120	441300
305 CHIROPRACTIC CORP OF N MAINE	\$	1,964	621310
305 CYR & SONS REPAIR	\$	204	811110
305 D B J MCGUIRE INC	\$	496	441210
305 GOODWIN RICHARD L	\$	425	621320
305 HAIRWORKS STUDIO INC	\$	207	812112
305 HATFIELD REALTY SERVICE INC	\$	297	531310
305 HERRING ROD J	\$	95	531190
305 HOULTON FEDERAL CREDIT UNION	\$	226	522130

305 HOULTON INTERNAL MEDICINE, P.A.	\$	1,624	621111
305 HURD JILL	\$	1,230	812920
305 JERNIGAN CARLA J	\$	104	453220
305 JORDAN PHILIP K	\$	620	541100
305 LONDON MARLYNN P	\$	477	722210
305 MOSENFELDER ROBERT I	\$	940	621111
305 QED OPTICAL, INC.	\$	2,316	421990
305 R KITCHEN & SONS INC	\$	185	811110
305 SEVERSON HAND & NELSON PA	\$	158	541110
305 SHANNON'S REPAIR INC	\$	144	811110
305 SMITH & WESSON CORP	\$	25,383	332900
305 STEELSTONE INDUSTRIES INC	\$	1,984	234100
305 STEWART ENGINEERING, INC.	\$	368	541330
305 SUITTER ROBERT J	\$	262	811110
305 SWALLOW KILBURN B	\$	191	541370
305 TATE & LYLE INGREDIENTS AMERICAS I	\$	8,398	339900
305 WILLIAMS JOHN D	\$	335	452900
305 YORK FORD SALES	\$	2,504	441110
309 INDOPCO INC & AFF	\$	54,223	325500
312 EJ CARRIER INC	\$	35,316	113000
312 HAGGAN JR CLAYTON L	\$	2,763	234900
314 ANDROSCOGGIN ENERGY LLC	\$	1,429,218	221000
314 GRONDINS AUTO BODY	\$	608	811120
319 BEAN WENDY I	\$	51	541219
319 CORNING INC	\$	265,608	334200
319 RIVERGREEN BANK	\$	538	522100
319 WILLIAM ARTHUR INC	\$	42,773	323100
323 KITTEERY OPTOMETRICE ASSOCIATES	\$	529	621320
323 KKEG INC	\$	413	532230
323 PATTEN TOOL & ENGINEERING INC	\$	8,074	332700
323 PFALTZGRAFF OUTLET CO	\$	277	453990
323 ROSEDALE WILSONS INC #3082	\$	50	448320
323 WORLD KITCHEN INC	\$	195	442299
330 CIULLA MICHAEL A	\$	498	234900
330 G & A MALLET INC	\$	116	321110
331 GERRITY INDUSTRIES	\$	7,931	321110
333 ACORN PRODUCTS CO. INC.	\$	15,787	315000
333 BELL MANUFACTURING CO	\$	33,424	315990
333 BONNEAU & GEISMAR PA LLC	\$	474	541100
333 BRANN & ISAACSON LLP	\$	2,940	541110
333 CENTRAL DISTRIBUTORS INC	\$	8,274	422800
333 COUNTRY CLUB ENTERPRISES LLC	\$	5,362	441210
333 CUSTOM METAL FABRICATORS OF MAINE	\$	496	238100
333 CVS LEWISTON LLC	\$	1,315	446110
333 DIAMOND PHOENIX CORPORATION	\$	28,679	333100
333 ELCO INC	\$	982	332700
333 ENTERPRISE FOUNDRY INC.	\$	5,476	332000

333 EVERGREEN INDEMNITY LTD.	\$	938	524290
333 FINANCIAL INSTITUTIONS SERVICE COR	\$	37,006	514210
333 FIVE STAR GRAPHICS INC	\$	1,349	323100
333 GEIGER BROS & SUBSIDIARIES	\$	147,120	323100
333 GEORTO INC	\$	4,265	532290
333 GSM GROUP INC	\$	236	711510
333 HAHNEL BROS CO	\$	1,449	235610
333 HARDY WOLF & DOWNING PA	\$	442	541100
333 HARTFORD INC	\$	1,467	524210
333 JONES & VINING INC & SUBS	\$	10,770	326200
333 KIDS CONSORTIUM	\$	228	611000
333 LEWISTON DAILY SUN	\$	57,622	511110
333 MAINE AUTO RADIATOR MFG CO INC	\$	4,624	332900
333 MAINE BUCKET COMPANY INC THE	\$	3,425	321900
333 MATHIEU'S SAW & TOOL INC	\$	1,444	811310
333 MCINTOSH & TUTTLE CABINETMAKERS	\$	204	337000
333 MORINS MACHINE SHOP INC	\$	339	332700
333 NEOKRAFT SIGNS INC	\$	4,562	332900
333 NEW ENGLAND SURFACES	\$	3,536	421300
333 PENMOR LITHOGRAPHERS INC	\$	64,238	323100
333 PHILIPS ELECTRONICS NORTH AMERICA	\$	212,865	335000
333 PL KENNEY CO LLC	\$	2,758	331200
333 REGINALD W MAILHOT OD PA	\$	213	621320
333 ROBERT C GRIESHABER PA	\$	345	541211
333 ROBUSTELLI, ROTZ & SOUCY, PA	\$	762	541211
333 ROGERS PRECISION MACHINE INC	\$	1,953	331200
333 STEEL SERVICE CENTER	\$	6,013	331200
333 WHITE ROCK DISTILLERIES INC	\$	52,764	312000
333 WOLF EYE ASSOCIATES PA	\$	13,651	621111
336 HYDROBLEND INC	\$	4,121	311900
336 SITEL CORPORATION	\$	7,467	561420
337 METAL WORKS INC	\$	1,482	332700
338 BETSY S GILBERT INC	\$	111	445299
338 COLE WHITNEY FORD INC	\$	506	441110
338 HASKELL LUMBER INC	\$	2,670	321110
338 J T PROPERTIES	\$	4,903	713900
338 LINCOLN ME FEDERAL CU	\$	1,214	522130
338 LINCOLN RENTAL SYSTEMS INC	\$	1,650	532310
338 LUDDEN DOUGLAS C	\$	347	113310
338 PICARD MARIUS J	\$	235	321000
338 RAMSEY'S WELDING & MACHINE INC	\$	666	811310
338 SMITH'S MOUNTAIN VIEW EXPRESS INC	\$	3,875	484120
338 STEAKS N STUFF, INC.	\$	999	445100
338 STONE WALL FARMS	\$	233	115110
338 THOMPSON TRUCKING INC	\$	18,498	321110
338 WAMBOLT BRADFORD J	\$	18	442210
338 WEATHERBEE MARK B	\$	158	621320



342 CARQUEST AUTO PARTS OF LISBON FALL	\$	282	441300
342 MAINE RECYCLING CORP	\$	6,642	339900
342 THE DINGLEY PRESS INC	\$	526,779	323100
346 BARKER CHARLES W	\$	2,410	447100
346 BEEAKER WILLIAM P	\$	617	621320
346 LEIGHTON ELWOOD E	\$	662	233200
346 PALLET ONE OF MAINE INC	\$	15,581	321900
347 ISLAND AQUACULTURE COMPANY	\$	10,480	112510
350 ATLANTIC HOUSE INC	\$	155	721191
350 DOWNEAST PHARMACEUTICAL SERVICE IN	\$	480	446110
350 ROBBINS JAMES M	\$	133	114110
353 CARQUEST AUTO PARTS OF MACHIAS ME	\$	205	441300
353 MACHIAS ANIMAL HOSPITAL INC	\$	351	541940
353 SUPERLATIVE TECHNOLOGIES INC	\$	502	561420
356 CARL B CHASSE DC PA	\$	45	621310
356 CYR POTATO CORP	\$	2,588	111210
356 FRASER PAPERS LIMITED	\$	3,514,794	322100
356 HEBERT BROS	\$	5,634	484200
356 LAVALLEE FEDERAL CREDIT UNION	\$	665	522130
356 MORIN MARCEL	\$	2,608	484120
356 PELLETIER KENNETH	\$	847	111210
356 PLOURDE MORNEAULT + DUBAY, PA	\$	163	541211
357 MADISON PAPER INDUSTRIES	\$	1,256,170	322000
360 BRADSTREET CONSULTANTS INC	\$	1,201	541370
360 MAINE HEALTH INFORMATION CENTER IN	\$	2,805	514100
361 WILLARD C DOYEN & SONS	\$	5,335	111210
363 HANSCOM CONTRUCTION INC	\$	2,084	234100
364 FRESH WAY INC	\$	81,567	311400
364 FRESH WAY INC	\$	5,206	311400
364 MCCRUM JAY Y	\$	5,763	115110
369 HANDY HARDWARE	\$	373	444130
369 HEATH SR EDWARD K	\$	93	541110
369 ILLINOIS TOOL WORKS INC & SUBS	\$	10,510	339900
369 PARENT LUMBER CO INC	\$	2,911	421300
369 S M D METAL FABRICATION	\$	1,378	332400
371 HYPONEX CORPORATION	\$	20,277	325300
371 YORK HOWARD A	\$	23,894	113310
373 NEVERS CORP	\$	1,033	115310
373 S H NEVERS INC	\$	1,404	115310
374 MILLINOCKET FABRICATION & MACHINE	\$	300	331200
374 OXFORD FEDERAL CREDIT UNION	\$	8,501	522130
376 A W MADDEN INC	\$	6,247	113000
377 GARDNER CHIPMILLS MILLINOCKET LLC	\$	27,872	321000
377 TOGUE POND COMPANY	\$	1,588	532400
378 J S I STORE FIXTURES INC	\$	1,650	321900
378 LUMBRA HARDWOODS INC	\$	26,610	321110
386 JACKMAN LUMBER INC	\$	7,813	113310

386 MOOSE RIVER LUMBER CO	\$	64,425	321110
391 PECTIC SEAFOOD INC	\$	358	722300
396 BLANCHETTE JEFFREY	\$	362	484120
396 VOISINE BROS INC	\$	8,024	113310
397 SHEEPSCOT MACHINE WORKS	\$	1,258	333200
399 DUPONT GERALD R	\$	2,120	234900
399 JOHN E O'DONNELL & ASSOCIATES INC	\$	375	541990
399 MCCANN FABRICATION	\$	4,582	332900
400 NICKERSON CONSTRUCTION INC	\$	275	234900
401 BREITWEG THOMAS J	\$	1,357	812990
401 CROSBY MICHAEL	\$	1,426	811190
401 HARTLEYS	\$	1,052	441110
401 LOVLEY INVESTMENTS INC	\$	1,694	722110
401 NEWPORT FAMILY PRACTICE	\$	1,524	621111
401 NEWPORT INDUSTRIAL FABRICATION INC	\$	9,492	332300
401 R A PARADIS & SON INC	\$	492	233200
401 RALPH MCNAUGHTON CONSTRUCTION INC	\$	790	233200
401 VIC FIRTH MFG, INC.	\$	13,414	321900
401 WELCH JENNIFER	\$	2,307	323100
402 DIRIGO INC	\$	1,800	321900
403 SUNDAY RIVER SKIWAY CORP	\$	58,439	13900
409 HUSSEY SEATING COMPANY	\$	73,302	337000
414 GAISFORD HOISINGTON & AKERBERG PA	\$	115	541211
419 HIGGINS HYDROSEEDING INC.	\$	228	234900
419 K-D DISPLAY & DESIGN INC	\$	413	321900
419 MID MAINE MARINE INC	\$	1,778	441210
419 NET PACK SYSTEMS INC	\$	351	326100
419 P P C O M INC	\$	3,454	422700
419 R N HASKINS PRINTING CO INC	\$	2,084	323100
419 SUPERIOR CONSTRUCTION SERV INC	\$	68	234900
419 WATERVILLE COUNTRY CLUB INC	\$	4,026	713900
419 WRABACON INC	\$	275	333900
420 MANCHESTER VENDING & MUSIC COMPANY	\$	3,746	713100
420 PALACE PLAYLAND ASSOCIATES LLC	\$	13,431	713100
421 DOUGLAS & LINDA QUAGLIAROLI PTNRS	\$	1,395	722210
421 GEORGIA PACIFIC CORP	\$	663,211	322100
421 H E SARGENT INC.	\$	75,514	34100
421 HOST LEISURE SERVICES LLC	\$	5,199	812310
421 JAMES W SEWALL CO INC	\$	11,281	541370
421 LABREES BAKERY INC	\$	52,000	311800
421 OLD TOWN CANOE CO	\$	117,615	339900
421 SMART JENNIFER L	\$	737	621310
421 STILLWATER SOFT SERVE	\$	2,061	722210
424 ATHEARN'S VENDING CO	\$	2,372	454210
424 CAMREP INC	\$	3,995	713900
424 DIRIGO PINES DEVELOPMENT CO LLC	\$	21	531110
424 DIRIGO PINES INN LLC	\$	339	531110

424 MICRODYNE OUTSOURCING INC	\$	37,243	561420
424 PENOBSCOT VALLEY COUNTRY CLUB	\$	5,485	713900
424 SCI CLOID LLC	\$	101	531120
424 SENSOR RESEARCH + DEVELOPMENT CORP	\$	24,097	541700
424 TREFOIL CORP	\$	597	541519
425 PENOBSCOT ENERGY RECOVERY CO	\$	45,285	339900
429 F/V ABSOLUTE	\$	120	114110
429 ROSS III FRANK E	\$	334	561730
431 OXFORD HOMES INC	\$	8,721	233200
433 BAILEY CHARLES L	\$	222	447100
434 CARQUEST AUTO PARTS OF S PARIS ME	\$	227	441300
434 LEASE CORP OF AMERICA	\$	106	522291
439 GOVE BRENDA M	\$	211	531390
439 GOVE BRENDA M	\$	231	531390
440 CENTRAL ME CRANE INC	\$	982	0
443 DIXFIELD DISCOUNT FUEL INC	\$	822	454311
446 C M ALMY & SON INC	\$	19,297	315290
446 CIANBRO FABRICATION & COATING CORP	\$	10,252	332300
446 DUPLISEA ROBERT	\$	83	541990
446 FROST'S MOBIL SERVICE	\$	1,111	811190
446 HIGGINS DANIEL P	\$	439	235500
446 KLEINSCHMIDT ASSO	\$	7,677	541330
446 MAINE FENCE CO	\$	2,935	321900
446 MORTON LARRY & JASON MORTON PTNRS	\$	343	339900
446 PLASTIC DESIGN INC	\$	16,157	326100
446 SAS PITTSFIELD INC	\$	5,918	316210
446 SONOCO PRODUCTS CO	\$	25,559	339900
446 WELCH DAVID M	\$	382	445120
450 AMES STEVEN M	\$	136	811110
450 BROWNE INTERNATIONAL CORP	\$	382	531120
450 BROWNE TRADING CO INC	\$	4,094	422400
450 IMAGE INC	\$	1,382	721110
451 E J CARRIER PORTAGE LLC	\$	50,315	321900
451 MAINE WOODS COMPANY LLC	\$	95,314	321110
451 PORTAGE CONSTRUCTION CO INC	\$	363	235900
452 DAVID B RAYMOND EA PA	\$	63	541213
453 AAA NORTHERN NEW ENGLAND	\$	32,558	488990
453 ALBIN, RANDALL & BENNETT	\$	1,488	541211
453 ALLAGASH BREWING CO INC	\$	7,351	312120
453 ALLEN SCREEN PRINTING	\$	6,178	323100
453 APPLICATORS SALES & SERVICE INC	\$	49,526	421300
453 AUTO EUROPE LLC	\$	51,409	561500
453 B & G FOODS INC	\$	98,085	311400
453 BAKER NEWMAN & NOYES	\$	9,356	541213
453 BAYSIDE EMPLOYEE HEALTH CENTER	\$	809	621111
453 BINAX INC	\$	18,367	339110
453 BLACK TIE AT CAMP HAMMOND	\$	814	722300

453 BOULOS COMPANY THE	\$	3,276	531210
453 BREW ASSOCIATES	\$	3,168	722110
453 BROCKWAY SMITH COMPANY	\$	39,568	421300
453 BROWN & VERGARA LLC	\$	2,052	812310
453 BURGESS ADVERTISING & ASSOC. INC.	\$	2,083	541800
453 CARAVAN BEADS INC	\$	949	421920
453 CASCO BAY BREWING COMPANY	\$	4,221	312120
453 CATER INC	\$	585	722300
453 CHARLES SCHWAB & CO INC	\$	1,298	0
453 CINQUE TERRE LLC	\$	2,832	722110
453 CLOSE ENTERPRISES INC	\$	1,446	812190
453 COFFEE BY DESIGN INC	\$	2,094	722210
453 CONSOLIDATED CONTAINER COMPANY LP	\$	25,813	326100
453 CPORT CREDIT UNION	\$	8,709	522130
453 CVS NORTH PORTLAND LLC	\$	1,558	446110
453 CVS PINE TREE LLC	\$	1,488	446110
453 CVS PORTLAND CONGRESS ST LLC	\$	1,210	446110
453 CVS PORTLAND FOREST LLC	\$	1,800	446110
453 D L GEARY BREWING CO INC	\$	5,444	312120
453 DAVIDSON SAMUEL G	\$	396	541211
453 DISCOUNT BEVERAGE & REDEMPTION	\$	1,903	445310
453 DRUMMOND WOODSUM & MACMAHON	\$	12,624	541100
453 EAST BROWN COW MANAGEMENT INC	\$	244	531120
453 EMERY WATERHOUSE CO & SUBS	\$	76,492	421700
453 ENDODONTIC ASSOC PA	\$	1,703	621210
453 ENVIROLOGIX INC	\$	6,083	339900
453 ENVIROMAT LLC	\$	1,245	812310
453 EXPANTEST INC	\$	43	541330
453 FEDEX FREIGHT EAST INC	\$	239	484120
453 FLATBREAD PORTLAND INC	\$	4,580	722110
453 FORE RIVER WAREHOUSE & STORAGE CO	\$	6,037	493110
453 GG DIRECT A MAINE CORP	\$	4,323	541800
453 H J ASSOCIATES LTD	\$	6,418	721110
453 H M PAYSON & CO	\$	6,777	523120
453 H P HOOD LLC	\$	75,059	311500
453 HEAD AND NECK SURGICAL SSOC PA	\$	3,710	621111
453 HOUSING RESOURCES CORP	\$	2,270	531390
453 I MANY INC	\$	59,832	541511
453 I MANY INC	\$	86,275	541511
453 IBF HOLDINGS INC	\$	11,105	311710
453 IMAGE WORKS	\$	2,135	541990
453 IMMU CELL CORP	\$	15,635	115210
453 J & S ELICHAA INC	\$	3,123	334000
453 J WESTON WALCH PUBLISHER	\$	7,338	511130
453 J.B. BROWN & SONS	\$	1,041	531120
453 JOHNSON MARGARET T	\$	281	541110
453 JOKERS TWO INC	\$	6,073	713900

453 JOSEPH'S INC	\$	351	448110
453 JOTUL NORTH AMERICA INC	\$	39,012	333410
453 JOTUL NORTH AMERICA INC	\$	4,619	333410
453 KAPLAN & GRANT	\$	202	541110
453 KD LANDSCAPING COMPANY	\$	1,481	561730
453 LENS LIBRARY LLC	\$	1,234	514100
453 LIGHTFOOT ROBERT B	\$	133	541211
453 LINWOOD R HIGGINS INC	\$	21,664	235900
453 MACOMBER INC	\$	5,236	541920
453 MAINE BIOTECHNOLOGY SERVICES INC	\$	7,452	339900
453 MAINE EMPLOYERS MUTUAL INSURANCE C	\$	28,515	524250
453 MAINE EYE CENTER PA	\$	15,849	621111
453 MAINE PARTS & MACHINE INC	\$	35,267	332700
453 MAINE PHOTO EXPRESS INC	\$	2,201	541920
453 MAINE SURGICAL CARE GROUP PA	\$	10,594	62111
453 MAINELINE DISTRIBUTORS	\$	1,990	444130
453 MALONE COMMERCIAL BROKERS INC	\$	1,197	531210
453 MARICAL INC	\$	7,427	541700
453 MEDICAL MUTUAL INS CO OF ME	\$	31,562	524290
453 MEDICAL PROVIDER MANAGEMENT CO LLC	\$	1,274	541990
453 MEMIC SERVICES INC	\$	6,005	524290
453 MENLO WORLDWIDE FORWARDING INC	\$	581	488100
453 MERRILL MARINE TERMINAL SERVICES I	\$	26,040	483000
453 MILLIKEN BROS. INC.	\$	2,894	235310
453 MMIC SERVICES COMPANY INC	\$	5,984	541990
453 NORMAN HANSON & DETROY	\$	5,936	541110
453 NORTH ATLANTIC SCAFFOLDING CO.	\$	1,336	235900
453 NORTHWEST AIRLINES INC	\$	1,309	481000
453 OAKHURST DAIRY	\$	161,914	311500
453 OCTOBER CORPORATION	\$	91	531310
453 OLIVER VENDING & MUSIC SYSTEMS	\$	6,475	454210
453 OLYMPIA EQUITY INVESTORS I LP	\$	8,418	721100
453 P&O PORTS NEW ENGLAND INC	\$	5,024	483000
453 PACIFIC & SOUTHERN COMPANY INC	\$	64,737	513100
453 PARKER HANNIFIN CORP & SUB	\$	323,414	332900
453 PAUL G WHITE TILE CO INC	\$	3,906	235900
453 PEDIATRIC CARDIOLOGY ASSOC	\$	1,157	621111
453 PETRUCCELLI MARTIN & HADDOW LLP	\$	783	541110
453 PHOENIX WELDING	\$	5,406	235610
453 PITNEY BOWES MANAGEMENT SERVICES	\$	939	234100
453 PJH ASSOCIATES LLC	\$	12,565	721110
453 PORTLAND DRY CLEANERS INC	\$	4,443	812320
453 PORTLAND HOTEL ASSOCIATES LLC	\$	15,425	721110
453 PORTLAND MAINE BASEBALL INC	\$	9,522	711210
453 PORTLAND PIRATES LLC	\$	379	711210
453 PORTLAND UROLOGIC ASSOC	\$	2,875	621111
453 PRESUMPCOT FREEMAC INC	\$	605	4

453 R M DAVIS INC	\$	6,261	523900
453 RAM TRUST SERVICES INC	\$	1,845	523900
453 RESORT SPORTS NETWORK INC	\$	39,060	513200
453 RESTORATIVE & AESTHETIC DENTAL ASS	\$	3,259	621210
453 RI-RA OF PORTLAND LLC	\$	13,227	722110
453 RICHARD P WALTZ PLBG & HTG CO	\$	2,739	235110
453 ROBINSON KRIGER & MCCALLUM	\$	418	541110
453 S M R T INC	\$	10,090	541310
453 SCHLOTTERBECK & FOSS COMPANY	\$	7,990	311900
453 SHIPYARD BREWING COMPANY LIMITED L	\$	25,554	312000
453 SPUTNIK IDA INC	\$	697	541511
453 SQUEAKY CLEAN LLC	\$	694	0
453 STROUDWATER ASSOCIATES	\$	1,396	541990
453 SUN CITY TANNING INC	\$	1,129	812190
453 TALENT TREE CRYSTAL INC	\$	10	61300
453 THE ALSTER CORPORATION	\$	137	452900
453 THE CONCORD BUYING GROUP INC	\$	2,296	448140
453 USF RED STAR INC	\$	17,413	484120
453 VERRILL & DANA LLP	\$	11,351	541100
453 VOGEL & DUBOIS PA	\$	1,040	541110
453 WARREN CURRIER & BUCHANAN	\$	906	541110
453 WISE BUSINESS FORMS INC	\$	63,132	323100
453 X CAFE LLC	\$	8,851	311900
453 X-PRESS OF MAINE	\$	4,791	541990
456 A & L CONSTRUCTION INC	\$	1,752	233300
456 ACADEMY GENERAL DENTISTRY	\$	2,706	621210
456 ACME-MONACO CORP	\$	621	332610
456 AROOSTOOK UROLOGY INC	\$	1,344	621111
456 B R SMITH ASSOCIATES INC	\$	384	541370
456 CAM MFG INC	\$	5,324	332000
456 CHAMBERS RODNEY E	\$	71	561720
456 CLAIRE'S BOUTIQUES INC	\$	67	448310
456 CLAIRE'S BOUTIQUES INC	\$	28	448310
456 CUSHMAN WARREN	\$	2,640	315990
456 DUNLEAVY LAW OFFICES, PA	\$	49	541100
456 FREEMAN MOTOR CO INC	\$	103	485990
456 HARDING ALAN F	\$	551	541110
456 HARRY'S AUTO SALES	\$	4,805	811190
456 JP LD CORPORATION	\$	186	445120
456 LAGERSTROM FARMS INC	\$	8,271	115110
456 M & M SHEETMETAL & WELDING INC	\$	1,262	331200
456 MAINE WINTER SPORTS CENTER	\$	1,975	711300
456 MAYSVILLE FARMS INC	\$	615	111210
456 MMG INSURANCE CO	\$	13,947	524290
456 NEP SK INC	\$	9,693	513100
456 NEUMAYER JAMES C	\$	610	621310
456 NORTHEAST PACKAGING CO	\$	31,901	322200

456 NORTHERN LIGHTS MOTEL	\$	202	721110
456 NORTHERN MAINE SPEECH LANGUAGE	\$	126	621340
456 NORTON LISA J	\$	50	812112
456 P-N-M CONSTRUCTION CO INC	\$	596	233200
456 PERRYS INC	\$	405	445120
456 PRESQUE ISLE COUNTRY CLUB	\$	2,380	713900
456 RENTOWN INC.	\$	1,649	532210
456 THOMPSON ARTHUR H	\$	263	524210
456 THOMPSON ROBERT P	\$	150	541219
456 TOTH JEAN L	\$	376	621340
456 TROYCO LLC	\$	2,312	722210
456 WING LI LUNG INC	\$	3,729	22110
457 MURRAY LAPLANT INC	\$	2,224	113310
457 WHEATON & MCLAUGHLIN INC	\$	140	445120
459 GOGGINS SUPERMARKET INC	\$	4,708	445100
460 RANGELEY LOGGING	\$	10,781	321110
460 ROBERT WARREN WENTWORTH JR INC	\$	1,198	445110
460 TACTICAL POWER SYSTEMS CORPORATION	\$	454	335310
462 DWAYNE BUZZELL EXCAVATION LANDSCAP	\$	1,524	235900
462 GENERAL SIGNAL CORPORATION	\$	48,215	334200
462 JOM INC	\$	3,615	339900
463 SAUNDERS MANUFACTURING & MARKETING	\$	29,571	339900
465 EXIT 43 QUIK STOP	\$	914	445120
465 EXIT 43 QUIK STOP	\$	1,218	445120
465 GILPATRICK WILBUR F	\$	422	321000
465 MAINE SCIENTIFIC INC	\$	2,792	335900
465 MICRO TECHNOLOGIES INC	\$	1,937	541990
465 P R RUSSELL INC	\$	13,376	321000
468 AFFILIATED FISCAL CONSULTANTS	\$	209	541219
468 BARNES ELLEN S	\$	571	721191
468 BURPEE CARPENTER & HUTCHINS FUNERA	\$	133	812210
468 CAFE MIRANDA	\$	456	722110
468 CHARTRAND IMPORTS	\$	59	422800
468 COASTAL PUBLICATIONS INC	\$	276	511130
468 ELECTROTECH INC	\$	4,345	334410
468 FISHER ENGINEERING	\$	62,500	332000
468 FLINT ENTERPRISES INC	\$	132	812310
468 FLINT ENTERPRISES INC	\$	2,748	812310
468 FMC CORP & COMB GRP	\$	126,208	311900
468 HURRICANE ISLE OUTWARD BOUND SCHOO	\$	1,333	611000
468 INTERSTATE SEPTIC SYSTEMS INC	\$	2,107	562000
468 KANGAS & KANGAS	\$	231	541211
468 KENNISTON TOBY W	\$	1,117	332700
468 MAIL SERVICES INC	\$	4,466	511120
468 NORDSTROM RHONDA H	\$	123	446190
468 OAK ISLAND SEAFOOD INC	\$	9,753	311710
468 ROCK CITY INC	\$	320	311900

468 ROCKLAND GOLF CLUB INC	\$	456	713900
468 S E C INC	\$	851	811120
468 SATCHI INC	\$	562	812310
468 SECOND READ INC	\$	489	445299
468 TARGET MARKETING MAINE INC	\$	263	511190
469 DANICA DESIGN INC	\$	573	339900
469 FARLEY & SON INC	\$	2,139	541320
469 MAINE COAST EYE CARE	\$	1,418	621111
469 MID-COAST RECREATION CENTER, INC	\$	4,886	713900
469 MID-COAST RECREATION CENTER, INC	\$	4,886	713900
473 GAMMON SHIRLEY A	\$	172	541400
473 KAYNOR & KRECKEL PA	\$	120	541110
473 RUMFORD PAPER COMPANY	\$	1,735,805	322100
474 ADVENTURE AMUSEMENTS LLC	\$	24,150	713100
474 BASEBALL INC AND ASTROSPHERE INC	\$	1,653	713100
474 BIODESIGN INCORPORATED	\$	5,659	325414
474 C P TECHNOLOGIES INC	\$	1,107	811310
474 COASTAL INDUSTRIAL	\$	25,544	332900
474 FUNTOWN SPLASHTOWN USA INC	\$	24,773	713900
474 GENERAL DYNAMICS ARMAMENT AND TECH	\$	90,510	333200
474 HOWARD SPORTS INC	\$	7,769	713900
474 LANK MACHINING CO LLC	\$	2,351	332700
474 LEARY JAMES H	\$	609	321110
474 SACO SPORT & FITNESS INC	\$	934	713900
474 SANWECO INC	\$	2,990	722110
474 SPLASHTOWN USA LLC	\$	6,292	713900
474 XURON CORP	\$	1,322	332210
474 ZYACORP ENTERTAINMENT I LLC	\$	20,109	713900
475 CHAMBERLAND JAMES M	\$	1,864	0
475 LABRIE DANIEL	\$	4,226	115110
475 RF CHAMBERLAND, INC.	\$	20,338	484110
475 TARDIF JEAN G	\$	629	111900
476 BIO-REMEDIATION SERVICES INC	\$	210	561790
477 DUBAY TRUCKING INC	\$	4,905	113210
477 J A & R FARMS	\$	247	111210
477 M DAIGLE & SONS LOGGING INC	\$	3,358	113310
477 NORTH COUNTRY LOGGING INC	\$	110	113310
477 PELLETIER OWEN H	\$	3,113	113310
477 R B LOGGING INC	\$	3,113	113310
479 TOM BOURGOIN LOGGING INC	\$	1,627	113310
481 CYRO INDUSTRIES	\$	258,392	325100
481 FLEMISH MASTER WEAVERS INC	\$	64,880	314000
481 GENEST CONCRETE WORKS INC.	\$	47,217	327100
481 JAGGER BROTHERS INC	\$	5,396	313000
481 NASHUA HOLLIS CVS INC	\$	255	446110
481 R & V INDUSTRIES INC	\$	18,262	326100
481 SMITTY'S CINEMA - SANFORD, LLC	\$	3,815	722300



481 U S OPTICAL DISC INC	\$	24,053	541990
481 US FELT MANUFACTURING CO	\$	11,159	314000
481 WASCO PRODUCTS INC	\$	15,787	332300
481 WASCO PRODUCTS INC	\$	17,171	332300
483 BOYLE ASSOCIATES	\$	415	541990
483 INTERGRATED DISABILITY RESOURCES	\$	4,678	524290
483 IRON MOUNTAIN INFORMATION MANAGEME	\$	7,767	493100
483 JOHNSON CARL A	\$	691	453990
483 LISA P HOWARD DDS LLC	\$	443	621210
483 MAINE EARTHMOVING INC	\$	4,710	234900
483 MAINE LUBE EXPRESS INC	\$	394	811190
483 MAINE NEUROLOGY PA	\$	4,095	621111
483 MARK DIAMOND DDS LLC	\$	1,729	621210
483 NEW ENGLAND TRUCK TIRE CENTERS INC	\$	2,612	441300
483 NEW ENGLAND TRUCK TIRE CENTERS INC	\$	3,220	441300
483 PACTIV CORP	\$	6,575	339900
483 RICH TOOL & DIE CO	\$	61,057	332900
483 RTS PACKAGING LLC	\$	25,285	322200
483 STERLING ROPE COMPANY INC	\$	13,240	314000
483 WAGON MASTERS INC	\$	403	812112
484 ROBBINS LUMBER INC	\$	48,739	321000
484 SPROWL BLDG COMPONENTS INC	\$	6,762	421300
485 BROWN ROGER A	\$	56	235900
485 CAMERON PAVING INC	\$	1,049	234900
485 COOKS CROSSING INC	\$	153	722210
485 CURTIS DENNIS E	\$	676	111900
485 FILLMORE'S INCORPORATED	\$	544	812310
485 GENERAL ALUM & CHEMICALS CORPORATI	\$	24,630	325100
485 HAMILTON MARINE INC	\$	627	453990
485 KINNEY KENNETH M	\$	167	234900
485 KINNEY MAX G	\$	1,506	234900
485 KINNEY'S CONSTRUCTION, INC.	\$	57	234900
485 MARGER ENTERPRISES INC	\$	754	453990
485 RHUMB LINE INC	\$	131	722110
485 SEAPORT FAMILY PRACITCE PA	\$	636	621111
485 SEARSPORT PINES GOLF COURSE	\$	656	713900
485 SPRAGUE ENERGY CORP	\$	52,390	422700
485 ST CLAIR DAVID	\$	882	212320
485 STEAMBOAT PARTNERS INC	\$	1,918	811190
493 DONALD W COLE & WILLIAM C COLE PTN	\$	4,836	113310
494 AMERICARB INC	\$	230,850	212320
494 BEDFORD RAYMOND P	\$	977	541400
494 BELMONT MOTEL CORP	\$	717	721110
494 CARRIER CHIPPING INC	\$	14,454	321110
494 DIONNE STEPHEN P	\$	186	233200
494 FRAZIER MARK A	\$	419	235900
494 GIFFORD'S DAIRY INC	\$	11,578	311500

494 NORTHERN MAINE HAULING, INC	\$	5,328	484120
494 OCCUPATIONAL HEALTH RESEARCH	\$	5,244	541519
494 PERKINS TOWNSEND SHAY & TALBOT, PA	\$	228	541100
494 RICHARD CARRIER TRUCKING INC	\$	49,635	484110
494 WALKER INDUSTRIAL SERVICES INC	\$	2,389	235900
496 KEVIN E BRANNEN CORPORATION	\$	4,546	113310
496 LILLEY FARMS INC	\$	1,414	112120
497 KENNEBEC LUMBER CO	\$	70,272	321110
503 AINSWORTH THELIN CHAMBERLAIN & RAF	\$	636	541110
503 ALLEGIANCE FINANCIAL GROUP INC	\$	149	523900
503 AMERICAN STEEL & ALUMINUM CORP	\$	3,617	421500
503 BRINKER RESTAURANT CORP	\$	2,654	22110
503 CHEMOGEN INC	\$	1,689	541700
503 COAST LINE CREDIT UNION	\$	378	522130
503 CROSBY GARY J	\$	1,161	812310
503 CVS MILL CREEK LLC	\$	923	446110
503 CVS MILL CREEK LLC	\$	551	446110
503 FAIRCHILD SEMICONDUCTOR CORP	\$	2,597,930	334000
503 GAMESTOP INC	\$	112	443120
503 GLORIA JEANS COFFEE BEAN CORP	\$	255	722210
503 GPM CREDIT UNION	\$	4,222	522130
503 GULF OIL LIMITED PARTNERSHIP	\$	7,052	999999
503 HANNAFORD TRUCKING CO	\$	49,061	484120
503 HCB HOLDINGS INC	\$	1,071	336210
503 HOMEGOODS INC	\$	742	442299
503 HOWE THOMAS R	\$	61	541920
503 IDEALEASE OF MAINE INC	\$	328	532100
503 IMERY'S KAOLIN, INC.	\$	36,473	212320
503 INTELICARE, INC	\$	5,455	561420
503 J HAMILTON & CO	\$	3,196	722210
503 JOINERY INC	\$	2,428	337000
503 KNS-TH PORTLAND LLC	\$	2,583	445291
503 KWIK KOPY PRINTING	\$	1,169	323100
503 LONE STAR STEAKHOUSE & SALOON OF M	\$	2,728	722110
503 MACY'S EAST, INC.	\$	10,118	448190
503 MAINE MALL MOTORS	\$	3,053	441110
503 MAINE REAL ESTATE INFORMATION SYST	\$	664	531390
503 MAINE RETAILER INC	\$	89	446110
503 MARSH CYNTHIA B	\$	325	713900
503 NATIONAL DISTRIBUTORS INC	\$	7,236	422800
503 NATIONAL SEMICONDUCTOR CORP	\$	3,899,288	334000
503 NORTHEAST TURF HUE INC	\$	11	235900
503 OCB RESTAURANT CO.	\$	586	722110
503 ORAL SURGERY ASSOCIATES PA	\$	2,293	621210
503 OUTBACK/NEW ENGLAND II LP	\$	5,333	722110
503 PLASTIC AND HAND SURGICAL ASSOC	\$	3,460	621111
503 PLASTIC AND HAND SURGICAL ASSOC	\$	5,426	621111

503 PORTLAND PIPE LINE CORPORATION	\$	11,625	486000
503 PORTLAND VALVE INC	\$	39,013	332700
503 QUADIC SYSTEMS INC	\$	3,376	541330
503 RARE HOSPITALITY MANAGEMENT INC	\$	21	722110
503 RETINA CENTER OF MAINE LLC	\$	2,681	621111
503 RICETTA'S INC	\$	853	722110
503 RIVER HILLS WILSONS INC	\$	128	448320
503 RUETTY MICHAEL T	\$	778	621210
503 SAFETECH CONSULTANTS INC	\$	101	541990
503 SELIGMAN DATA CORP	\$	13,849	525990
503 SEMICONDUCTOR OF ME FDRL CREDIT UN	\$	402	522130
503 SOUTH PORT MARINE LLC	\$	1,414	713900
503 TARGET STORES	\$	7,575	452900
503 TARGET STORES	\$	7,498	452900
503 WILLIAMS SONOMA STORES INC	\$	5,990	453990
505 COASTAL RETAIL CORP	\$	399	445110
508 DAVIS + HANSCOM INC	\$	1,857	233300
508 S E LIBBY REMODELING CONT INC	\$	94	233200
513 HEATH JR RICHARD A	\$	116	811110
513 PERRY EDWARD	\$	1,374	449100
515 STONINGTON SEA PRODUCTS	\$	2,592	311710
517 BIRDEN SR KENNETH W	\$	294	421300
527 DRAGON PRODUCTS CO INC	\$	163,414	339900
529 ALDRICH ENTERPRISES, LLC	\$	8,844	339900
529 COASTAL METAL FAB INC	\$	2,273	332300
529 HOWARD SPORTS TOPSHAM INC	\$	1,634	711210
529 VILLAGE CANDLE INC	\$	14,594	339900
530 TRUMPET ISLAND SALMON FARM INC	\$	3,801	112510
531 ATLANTIC ACCEPTANCE CORPORATION	\$	1,187	522220
531 RICHARDS BLAINE A	\$	745	115110
532 ARCHER CARL G	\$	476	421300
532 BENSON JOYCE	\$	772	111210
532 DUSOE PETER B	\$	171	112111
532 FLETCHER JUDY K	\$	167	812112
537 KEVLAUR INDUSTRIES INC	\$	6,838	321900
537 LECLERC JEAN	\$	718	311300
539 ALLEN DAVID P	\$	590	561730
539 NATANIS GOLF COURSE	\$	4,736	713900
543 HOPKINS BOATYARD INC	\$	1,456	33610
547 BEAUDOIN DENIS E	\$	18	621210
547 BRUNICK JERRY M	\$	42	311710
547 CASTNER FARM INC	\$	1,166	12120
547 COHEN PHILIP S	\$	186	541120
547 CUSTOM CORDAGE LLC	\$	1,549	314000
547 EVERGREEN NURSERY INC	\$	527	422930
547 GDS INC	\$	86	311400
547 HAROLD C RALPH CHEVROLET INC	\$	919	441110

547 KWS INC	\$	1,560	314000
547 LASH ANTHONY D	\$	881	233110
547 MAINE WATER UTILITIES ASSOCIATION	\$	57	999999
547 MEDOMAK VETERINARY SERVICES INC	\$	692	541940
547 MILLER LEMUEL M	\$	308	113310
547 MILLER RONALD L	\$	73	541320
547 MOODYS RESTAURANT	\$	920	722110
547 NEW ENGLAND 800 COMPANY	\$	4,545	999999
547 ORFF SOLOMON E	\$	138	811110
547 PROCK MERLE E	\$	297	112111
547 THE SCIENCE SOURCE	\$	1,711	339900
548 ROARING BROOK NURSERIES INC	\$	1,209	111400
549 DEPREY & SONS INC	\$	277	113310
549 DUCAS LOGGING INC	\$	3,670	113310
549 JANDREAU ANDY S	\$	282	484110
549 TIMBERLINE LOGGING	\$	1,905	113310
556 A E HODSDON	\$	276	541330
556 A G EDWARDS & SONS INC	\$	413	523110
556 ACHRAMOWICZ & JOHNSON CPA'S PA	\$	111	541211
556 AMAN CORP	\$	3,119	721110
556 ANCO INC	\$	375	811490
556 B & B INC	\$	216	531210
556 BRYAN CHRISTOPHE M	\$	125	541330
556 CATHERINE M. KIMBALL DO PA	\$	1,022	621111
556 CBC CORP	\$	73	722110
556 CENTRAL MAINE CHRY-PLYM-DODGE	\$	2,591	441110
556 CHARLES B DAVIS CO INC	\$	548	331200
556 COSGROVE AGENCY INC	\$	24	812990
556 CVS OF WATERVILLE MAINE LLC	\$	773	446110
556 DIRIGO ENGINEERING	\$	1,690	541330
556 DONALD J. & RACHEL C. PARADIS PTNR	\$	416	722210
556 EDWARD S RIGGS INVESTMENT COUNSEL	\$	62	523900
556 ELM CITY SURGICAL PA	\$	588	621111
556 ESTHETIC & RECONSTRUCTIVE DENTISTR	\$	2,154	621210
556 EYE CENTER OF CENTRAL MAINE	\$	5,232	621111
556 FASTWASH INC.	\$	1,123	811190
556 GARY C FERGUSON DMD MS LLC	\$	2,115	0
556 GIGUERE ENTERPRISES INC	\$	671	713900
556 GREATER WATERVILLE AREA FCU	\$	506	522130
556 GRIFFIN LAWRENCE	\$	30	523900
556 HAMLINS SPORTS WORLD INC	\$	3,061	441222
556 HEALTHFIRST FEDERAL CREDIT UNION	\$	1,925	522130
556 HUHTAMAKI COMPANY MANUFACTURING	\$	273,753	322000
556 KENNEBEC FED SVGS & LOAN OF WATERV	\$	2,713	0
556 KENNEBEC YACHT CLUB	\$	13,460	721100
556 MAINE EYE CARE ASSOCIATES	\$	4,594	621111
556 MAINE EYE CARE ASSOCIATES	\$	1,113	621111

556 MAROON FLOORING INC	\$	682	442210
556 MDM MOTELS INC	\$	399	721110
556 NOTRE DAME WATERVILLE FED CREDIT U	\$	2,905	522130
556 PINE TREE WASTE SYSTEM INC	\$	8,311	421930
556 PINE TREE WASTE SYSTEM INC	\$	40,785	421930
556 PRIME FINANCIAL INVESTMENTS & INSU	\$	55	524210
556 SATURN BUSINESS SERVICES INC	\$	515	323100
556 SHIRO BURTON G	\$	36	541110
556 SOUTH BEACH TANNING INC	\$	334	0
556 SOUTH BEACH TANNING INC	\$	301	0
556 THE WOODLANDS INC	\$	3,946	623000
556 THOMPSON VOLKSWAGON INC	\$	1,445	441110
556 WATERVILLE OB/GYN PA	\$	835	621111
556 WHEELER & AREY PA	\$	364	541110
556 WOO HOO INC	\$	263	453990
561 TRAFTON LAWRENCE C	\$	355	112120
562 BODACIOUS BREADS INC	\$	4,682	311800
562 BROWN JR CARL E	\$	34	233110
562 FREEMAN SR GARY W	\$	471	233110
562 MILLIARD CONSTRUCTION CO INC	\$	528	235900
562 MORSE MARTIN E	\$	126	113310
562 SPENCER PRESS OF MAINE INC	\$	215,298	323100
565 BARSTOW III GEORGE	\$	4,758	235900
565 BMW OF NORTH AMERICA LLC	\$	923	42110
565 CAND INC	\$	1,240	445292
565 CROWN EQUIPMENT CORP	\$	10,889	532400
565 CSP MOBILE PRODUCTIONS LLC	\$	73,247	513100
565 CVS WESTBROOK MAINE LLC	\$	1,040	446110
565 D & G MACHINE PRODUCTS INC	\$	161,114	331200
565 D & G P-R COMPANY	\$	20,650	333000
565 DESMOND & RAND PA	\$	59	541110
565 DIRENZO & SONS COMPANY	\$	346	234100
565 DOLPHIN INVESTMENTS LLC	\$	214	531120
565 E & L INC	\$	66	541219
565 IDEXX INFORMATICS INC	\$	87	541519
565 IDEXX LAB INC	\$	227,537	339900
565 IDEXX OPERATIONS INC	\$	124,642	339900
565 JT MACHINE INC	\$	16,714	332700
565 KATAHDIN ANALYTICAL SERVICES INC	\$	5,901	541380
565 LABONTY ENGINEERING INC	\$	868	541330
565 LANCO ASSEMBLY SYSTEMS	\$	3,425	333200
565 MAINE CENTERS FOR HEALTHCARE PA	\$	11,331	621111
565 MAINE MOLECULAR QUALITY CONTROLS I	\$	262	339110
565 MAINE SURGICAL SUPPLY CO	\$	3,111	422990
565 MAINE UNIFORM RENTAL INC	\$	1,077	532290
565 OLESON SAW TECHNOLOGIES	\$	4,076	331200
565 PHOTOGRAPHY BY BROWN INC	\$	132	541920

565 PITAS THEODORE R	\$	52	235500
565 S D WARREN SERVICES COMPANY	\$	4,709	322000
565 SHIP RIGHT SOLUTIONS LLC	\$	494	561900
565 SPORTSMANS HARDWARE	\$	361	444130
565 SWANS WILBERT VAULT INC	\$	1,019	327300
565 SYNERGENT	\$	38,415	999999
565 THE TRAVELERS INDEMNITY COMPANY	\$	423	524290
565 TRAVELERS CASUALTY AND SURETY COMP	\$	29	524290
565 TRAVELERS PROPERTY CASUALTY CORP.	\$	14	524290
565 TRUGREEN LIMITED PARTNERSHIP	\$	1,181	811410
565 WESTBROOK GARDENS	\$	124	531310
565 WHITE BROS INC	\$	13,903	234100
565 WINDSOFT ACQUISITION CORP	\$	1,005	541519
565 WORKGROUP TECHNOLOGY PARTNERS INC	\$	3,965	541519
570 DAVIS FORESTY PRODUCTS, INC.	\$	5,581	113310
571 RAINEY WADE E	\$	438	234900
574 H & S CONSTRUCTION INC	\$	417	484110
577 ALLTRISTA PLASTICS CORPORATION	\$	131,344	326100
578 B & K CONSTRUCTION INC	\$	844	35900
578 BOUTILIER DONALD E	\$	320	112111
578 CARLIN JR HARRY W	\$	240	111210
578 CR TANDBERG INC	\$	2,645	233110
578 CVS ROUTE 302 LLC	\$	807	446110
578 CVS ROUTE 302 LLC	\$	376	446110
578 HILLCO SPECIALTIES INC	\$	578	333900
578 K & D MILLWORKS INC	\$	2,325	321210
578 MICHAL'S MOTORS INC	\$	147	441120
578 QUICK CHANGE ASSOCIATES LLC	\$	1,086	811190
578 R A MOORE CONSTRUCTION INC	\$	643	713900
578 R A MOORE CONSTRUCTION INC	\$	1,058	713900
578 RUSSELL KIMBERLY J	\$	31	541211
578 SUPERIOR IMAGE EMBROIDERY INC	\$	937	323100
578 SUSAN CLOSE INC	\$	530	812190
578 WATSON PAUL B	\$	28	541110
578 WEEKS DAVID R	\$	60	233200
578 WINDHAM MILLWORK INC	\$	4,174	321210
581 BIG G'S DELI (A MAINE CORP)	\$	713	722210
581 LE G CORPORATION	\$	530	722210
581 MACHINING SOLUTIONS INC	\$	11,189	332000
581 MBL INC AND RELATED PARTIES	\$	62,295	339900
581 MID STATE MACHINE PRODUCTS INC	\$	180,427	333610
581 NORTHEAST LABORATORY SEVICES INC	\$	10,786	541380
581 ORION ROPEWORKS LLC	\$	27,201	325200
581 PLEAU ENTERPRISES NO ONE INC	\$	1,054	445100
581 UAH-HYDRO KENNEBEC LP	\$	547	221100
581 WATERVILLE WINDOW CO INC	\$	6,742	339900
582 GRINDSTONE NECK OF MAINE LLC	\$	215	0

585 ALTERNATIVE MANUFACTURING, INC	\$	18,693	334500
585 BOB BARROWS CHEVROLET INC	\$	1,194	441110
585 BTC PROPERTY MANAGEMENT	\$	58	721110
585 CAPOZZA JON P	\$	799	235900
585 PROGRESSIVE DISTRIBUTORS	\$	29,283	422400
586 CEI HOUSING INC	\$	81	531110
590 REED & REED INC	\$	30,750	234100
590 SWEETOME INC	\$	108	722110
591 BROWN REBECCA	\$	60	621310
591 DELORME PUBLISHING CO INC	\$	20,815	511190
591 DEWAN TERRENCE J	\$	837	541320
591 SCOTT DUGAS TRUCKING & EXCAVATING	\$	3,143	234900
592 DAVIDSON CASSANDRA	\$	29	422300
592 HALES LAWNCARE INC	\$	702	561730
592 THE YORK HARBOR INN INC	\$	702	721110
592 WHEN PIGS FLY INC	\$	3,261	311800
596 SUGARLOAF MTN CORP & SUBS	\$	25,364	713900
596 SUGARLOAF MTN CORP & SUBS	\$	552	713900
598 HABAS JAMES G	\$	10	621210
656 THE GALE GROUP INC	\$	6,168	511130
753 ORTHOPAEDIC ASSOCIATES PA	\$	14,857	621111
803 C F DUBE INC	\$	1,198	113310
803 G LAVOIE INC	\$	4,216	113310
821 L P LEVESQUE LOGGING INC	\$	1,853	113310
829 COAST OF MAINE ORGANIC PRODUCTS IN	\$	339	325314
829 JONES CHANNON J	\$	173	114110
829 JONES TOBY G	\$	76	114110
<u>829 JONES WAYNE C</u>	\$	<u>155</u>	<u>114110</u>
	\$	74,080,736	

TABLE OF MUNICIPAL CODES

TOWN NAME	TOWN CODE	TOWN NAME	TOWN CODE	TOWN NAME	TOWN CODE	TOWN NAME	TOWN CODE
OT	101	CARIBOU	177	FARMINGTON	253	LAKE VIEW PLT.	326
ALTON	102	CARMEL	178	FAYETTE	254	LAKEVILLE	327
ADDISON	103	CARRABASSETT VAL	596	FORT FAIRFIELD	255	LAMOINE	328
ALBJON	104	CARROLL PLT.	179	FORT KENT	256	LEBANON	329
ALEXANDER	105	CARTHAGE	180	FRANKFORT	257	LEE	330
ALFRED	106	CARY PLT.	181	FRANKLIN	258	LEEDS	331
ALLAGASH	107	CASCO	182	FREEDOM	259	LEVANT	332
ALNA	108	CASTINE	183	FREEPORT	260	LEWISTON	333
ALTON	109	CASTLE HILL	184	FRENCHBORO	347	LIBERTY	334
AMHERST	110	CASWELL	185	FRENCHVILLE	261	LIMERICK	335
AMITY	111	CENTERVILLE	186	FRIENDSHIP	262	LIMESTONE	336
ANDOVER	112	CHAPMAN	187	FRYEBURG	263	LIMINGTON	337
ANSON	113	CHARLESTON	188	GARDINER	264	LINCOLN	338
APPLETON	114	CHARLOTTE	189	GARFIELD PLT.	265	LINCOLN PLT.	339
ARROWSIC	115	CHELSEA	190	GARLAND	266	LINCOLNVILLE	340
ARUNDEL	116	CHERRYFIELD	191	GEORGETOWN	267	LINNEUS	341
ASHLAND	117	CHESTER	192	GILEAD	268	LISBON	342
ATHENS	118	CHESTERVILLE	193	GLENBURN	269	LITCHFIELD	343
ATKINSON	119	CHINA	194	GLENWOOD PLT.	270	LITTLETON	344
AUBURN	120	CLIFTON	195	GORHAM	271	LIVERMORE	345
AUGUSTA	121	CLINTON	196	GOULDSBORO	272	LIVERMORE FALLS	346
AURORA	122	CODYVILLE PLT.	197	GR LAKE STR PLT.	275	LONG ISLAND	455
AVON	123	COLUMBIA	198	GRAND ISLE	274	LOVELL	348
BAILEYVILLE	124	COLUMBIA FALLS	199	GRAY	276	LOWELL	349
BALDWIN	125	COOPER	200	GREAT POND	417	LUBEC	350
BANCROFT	126	COPLIN PLT.	201	GREENBUSH	277	LUDLOW	351
BANGOR	127	CORINNA	202	GREENE	278	LYMAN	352
BAR HARBOR	128	CORINTH	203	GREENVILLE	280	MACHIAS	353
BARING PLT.	593	CORNISH	204	GREENWOOD	281	MACHIASPORT	354
BATH	130	CORNVILLE	205	GUILFORD	282	MACWAHOC PLT.	355
BEALS	131	CRANBERRY ISLES	206	HALLOWELL	283	MADAWASKA	356
BEAVER COVE	597	CRAWFORD	207	HAMMOND	284	MADISON	357
BEDDINGTON	132	CRYSTAL	208	HAMMOND	285	MADRID	358
BELFAST	133	CUMBERLAND	209	HAMPDEN	286	MAGALLOWAY PLT.	359
BELGRADE	134	CUSHING	210	HANCOCK	287	MANCHESTER	360
BELMONT	135	CUTLER	211	HANOVER	288	MAPLETON	361
BENTON	137	CYR PLT.	212	HARMONY	289	MARIAVILLE	362
BERWICK	138	DALLAS PLT.	213	HARPSWELL	290	MARS HILL	364
BETHEL	139	DAMARISCOTTA	214	HARRINGTON	291	MARSHFIELD	363
BIDDEFORD	140	DANFORTH	215	HARRISON	292	MASARDIS	365
BINGHAM	141	DAYTON	216	HARTFORD	293	MATINICUS ISLE PL	366
BLAINE	142	DEBLOIS	217	HARTLAND	294	MATTAWAMKEAG	367
BLUE HILL	144	DEDHAM	218	HAYNESVILLE	295	MAXFIELD	368
BOOTHBAY	145	DEER ISLE	219	HEBRON	296	MECHANIC FALLS	369
BOOTHBAY HARBOR	146	DENMARK	220	HERMON	297	MEDDYBEMPS	370
BOWDOIN	147	DENNISTOWN PLT.	221	HERSEY	298	MEDFORD	595
BOWDOINHAM	148	DENNYVILLE	222	HIGHLAND PLT.	299	MEDWAY	371
BOWERBANK	149	DETROIT	223	HIRAM	300	MERCER	372
BRADFORD	150	DEXTER	224	HODGDON	301	MERRILL	373
BRADLEY	151	DIXFIELD	225	HOLDEN	302	MEXICO	374
BREMEN	152	DIXMONT	226	HOLLIS	303	MILBRIDGE	375
BREWER	153	DOVER FOXCROFT	227	HOPE	304	MILFORD	376
BRIDGEWATER	154	DRESDEN	228	HOULTON	305	MILLINOCKET	377
BRIDGTON	155	DREW PLT.	229	HOWLAND	306	MILO	378
BRIGHTON PLT.	156	DURHAM	230	HUDSON	307	MINOT	379
BRISTOL	157	DYER BROOK	231	INDIAN ISLAND		MONHEGAN PLT	380
BROOKLIN	158	EAGLE LAKE	233	PENOBSCOT NATION	891	MONMOUTH	381
BROOKS	159	EAST MACHIAS	235	INDUSTRY	308	MONROE	382
BROOKSVILLE	160	EAST MILLINOCKET	236	ISLAND FALLS	309	MONSON	383
BROWNFIELD	161	EASTBROOK	234	ISLE AU HAUT	310	MONTICELLO	384
BROWNVILLE	162	EASTPORT	237	ISLESBORO	311	MONTVILLE	385
BRUNSWICK	163	EDDINGTON	238	JACKMAN	312	MOOSE RIVER	386
BUCKFIELD	164	EDGECOMB	240	JACKSON	313	MORO PLT.	387
BUCKSPORT	165	EDINBURG	241	JAY	314	MORRILL	388
BURLINGTON	166	ELIOT	242	JEFFERSON	315	MOSCOW	389
BURNHAM	167	ELLSWORTH	244	JONESBORO	316	MOUNT CHASE	390
BUXTON	168	EMBDEN	245	JONESPORT	317	MOUNT DESERT	391
BYRON	169	ENFIELD	246	KENDUSKEAG	318	MOUNT VERNON	392
CA	170	ETNA	247	KENNEBUNK	319	NAPLES	393
CAMBRIDGE	171	EUSTIS	248	KENNEBUNKPORT	320	NASHVILLE PLT.	394
CAMDEN	172	EXETER	249	KINGFIELD	321	NEW CANADA	396
CANAAN	173	FAIRFIELD	250	KINGSBURY PLT.	322	NEW GLOUCESTER	399
CANTON	174	FALMOUTH	251	KITTERY	323	NEW LIMERICK	400
CAPE ELIZABETH	175	FARMINGDALE	252	KNOX	324	NEW PORTLAND	402
CARATUNK	176			LAGRANGE	325	NEW SHARON	404





TABLE OF MUNICIPAL CODES

TOWN NAME	TOWN CODE	TOWN NAME	TOWN CODE	TOWN NAME	TOWN CODE	TOWN NAME	TOWN CODE
NEW SWEDEN	405	PLYMOUTH	449	SOUTH PORTLAND	503	WATERBORO	554
NEW VINEYARD	406	POLAND	450	SOUTH THOMASTON	504	WATERFORD	555
NEWBURGH	395	PORTAGE LAKE	451	SOUTHPORT	502	WATERVILLE	556
NEWCASTLE	397	PORTER	452	SOUTHWEST HARBOR	505	WAYNE	557
NEWFIELD	398	PORTLAND	453	SPRINGFIELD	506	WEBSTER PLT.	559
NEWPORT	401	POWNAI	454	STACYVILLE	507	WELD	560
NEWRY	403	PRESQUE ISLE	456	STANDISH	508	WELLINGTON	561
NOBLEBORO	407	PRINCETON	457	STARKS	509	WELLS	562
NORRIDGEWOCK	408	PROSPECT	458	STETSON	510	WESLEY	563
NORTH BERWICK	409	RANDOLPH	459	STEUBEN	511	WEST BATH	564
NORTH HAVEN	411	RANGELEY	460	STOCKHOLM	512	WEST FORKS	567
NORTH YARMOUTH	413	RANGELEY PLT.	461	STOCKTON SPRINGS	513	WEST GARDINER	568
NORTHFIELD	410	RAYMOND	462	STONEHAM	514	WEST PARIS	571
NORTHPORT	412	READFIELD	463	STONINGTON	515	WESTBROOK	565
NORWAY	414	REED PLT.	464	STOW	516	WESTFIELD	566
OAKFIELD	418	RICHMOND	465	STRONG	517	WESTMANLAND	569
OAKLAND	419	RIPLEY	466	SULLIVAN	518	WESTON	570
OGUNQUIT	598	ROBBINSON	467	SUMNER	519	WESTPORT	572
OLD ORCHARD BCH.	420	ROCKLAND	468	SURRY	520	WHITEFIELD	573
OLD TOWN	421	ROCKPORT	469	SWANS ISLAND	521	WHITING	574
ORIENT	422	ROME	470	SWANVILLE	522	WHITNEYVILLE	575
ORLAND	423	ROQUE BLUFFS	471	SWEDEN	523	WILLIMANTIC	576
ORONO	424	ROXBURY	472	TALMADGE	524	WILTON	577
ORRINGTON	425	RUMFORD	473	TEMPLE	525	WINDHAM	578
OSBORN	426	SABATTUS	558	THE FORKS PLT.	526	WINDSOR	579
OTIS	427	SACO	474	THOMASTON	527	WINN	580
OTISFIELD	428	SAINT AGATHA	475	THORNDIKE	594	WINSLOW	581
OWLS HEAD	429	SAINT ALBANS	476	TOPSFIELD	528	WINTER HARBOR	582
OXBOW PLT.	430	SAINT FRANCIS	477	TOPSHAM	529	WINTERPORT	583
OXFORD	431	SAINT GEORGE	478	TREMONT	530	WINTERVILLE PLT.	584
PALERMO	432	SAINT JOHN PLT	479	TRENTON	531	WINTHROP	585
PALMYRA	433	SANDY RIVER PLT.	480	TROY	532	WISCASSET	586
PARIS	434	SANFORD	481	TURNER	533	WOODLAND	587
PARKMAN	435	SANGERVILLE	482	UNION	534	WOODSTOCK	588
PARSONSFIELD	436	SCARBOROUGH	483	UNITY	535	WOODVILLE	589
PASSADUMKEAG	437	SEARSMONT	484	UPTON	536	WOOLWICH	590
PATTEN	438	SEARSPORT	485	VAN BUREN	537	YARMOUTH	591
PEMBROKE	439	SEBAGO	486	VANCEBORO	538	YORK	592
PENOBSCOT	440	SEBEC	487	VASSALBORO	539	UNORGANIZED TERRITORIES	
PERHAM	441	SEBOEIS PLT.	488	VEAZIE	540	AROOSTOOK	803
PERRY	442	SEDGWICK	489	VERONA	541	FRANKLIN	807
PERU	443	SHAPLEIGH	490	VIENNA	542	HANCOCK	809
PETER DANA POINT		SHERMAN	491	VINALHAVEN	543	KENNEBEC	811
PASSAMAQUODDY NATION	892	SHIRLEY	492	WADE	544	KNOX	813
PHILLIPS	444	SIDNEY	493	WAITE	545	LINCOLN	815
PHIPPSBURG	445	SKOWHEGAN	494	WALDO	546	OXFORD	817
PITTSFIELD	446	SMITHFIELD	495	WALDOBORO	547	PENOBSCOT	819
PITTSTON	447	SMYRNA	496	WALES	548	PISCATAQUIS	821
PLEASANT POINT		SOLON	497	WALLAGRASS	549	SOMERSET	825
PASSAMAQUODDY NATION	893	SOMERVILLE	498	WALTHAM	550	WALDO	827
PLEASANT RDGE PLT	448	SORRENTO	499	WARREN	551	WASHINGTON	829
		SOUTH BERWICK	500	WASHBURN	552		
		SOUTH BRISTOL	501	WASHINGTON	553		