

# MAINE STATE LEGISLATURE

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PAUL R. LEPAGE  
GOVERNOR

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

ADMINISTRATIVE & FINANCIAL SERVICES

H. SAWIN MILLETT, JR.  
COMMISSIONER

MAINE REVENUE SERVICES  
OFFICE OF TAX POLICY

MICHAEL J. ALLEN  
ASSOCIATE COMMISSIONER

October 1, 2013

Senate President Alford  
Speaker of the House Eves  
Members of the 126th Maine Legislature:

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

The first attachment shows the number of individual and corporate JITC, R&D, and Seed Capital credits for tax year 2011, as well as the value of those credits. Tax year 2011 is the last year for which we have full information on both corporate and individual filers. Statutes governing the release of confidential taxpayer information prevent us from reporting the names of the corporations or individuals that benefited from these tax credits. No taxpayer took advantage of the Credit for Pollution-Reducing Boilers for tax year 2011.

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

The third attachment is a list of BETR recipients. For purposes of this report, businesses that filed for reimbursement during the fiscal year ending June 30, 2013 are listed. Recipients filed between August 1, 2012 and December 31, 2012 for eligible property taxes paid during calendar year 2011. For that period the state reimbursed \$48,847,400 to approximately 1,668 companies.

Public Law 2009, chapter 337 (LD 1468) amended the definition of “economic development incentive” in §13070-J to include not only the incentives listed above, but “federal and state statutorily defined programs that receive state funds, dedicated revenue funds and tax expenditures as defined by §1666 whose purposes are to create, attract or retain business entities related to business development in the State.” The additional incentives identified in this new law can be found in the Maine State Tax Expenditure Report 2014 – 2015 prepared for the Joint Standing Committee on Taxation.

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

Sincerely,

Michael J. Allen

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

The Jobs and Investment Tax Credit 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 two years of the investment. Retail facilities are excluded from taking the credit. The JITC used in any one year is limited to the lesser of \$500,000 or the tax liability of the taxpayer. Any unused credit may be carried forward for up to six years for a maximum credit claimed of \$3,500,000.

### **Research Expense Tax Credit**

The Research Expense Tax Credit 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 five years.

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

The Finance Authority of Maine administers this program. The Authority issues a tax credit certificate to eligible investors. For certificates issued prior to January 1, 2012, 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 three taxable years. Public Law 2011, chapter 454, which applies to investments made on or after January 1, 2012, increases the credit percentage to 60% regardless of the unemployment rate, creates a 50% refundable credit for private venture capital funds, and loosens ownership limitations for eligible investments.

### **Business Property Tax Reimbursement**

The BETR program provides for a reimbursement of property taxes paid on qualified tangible, personal, depreciable property held for business use, and first placed into service in Maine after April 1, 1995. Public utilities, cable television companies, or providers of radio paging, mobile communications, satellite direct TV, or television distributions services are ineligible for BETR reimbursement. In addition, office furniture, lamps and lighting fixtures, buildings, and land are excluded. Reimbursement of 100% of taxes paid is limited to 12 years. After 12 years, the reimbursement percentage declines until reaching 50% in year 18. The 50% reimbursement rate remains in effect for the remaining life of the property. Taxpayers using the High Technology Tax Credit on reimbursable property are not eligible for BETR on that property, and lose that year of BETR eligibility when either one of those credits are taken. Public Law 2009, chapter 496 lowered BETR reimbursement to 90% of eligible taxes in FY10 and FY11. Property located in retail sales facilities exceeding 100,000 square feet and first placed into service after April 1, 2006 is ineligible for BETR. Property placed in service in Maine that is first subject to property tax on or after April 1, 2008, is eligible for the Business Equipment Tax Exemption (“BETE”) program. The BETE program exempts all eligible non-retail equipment from property tax. Retail property remains eligible for BETR reimbursement.

**Attachment #1**  
**TAX CREDITS – 2011 TAX YEAR**

	Jobs and Investment		Seed Capital		Research Expense	
	Amount	Number	Amount	Number	Amount	Number
Corporate and Franchise Returns	\$0	0	< \$15,000	*	\$493,251	27
<u>Individual Returns</u>	<u>\$0</u>	<u>0</u>	<u>\$1,429,208</u>	<u>242</u>	<u>\$233,955</u>	<u>40</u>
Total	\$0	0	≈ \$1,440,000	>242	\$727,206	67

Source: 2011 Maine Individual, Franchise, and Corporate Income Tax Returns

- \* denotes fewer than 10 returns

**Attachment #2**  
**MAINE'S SHIPBUILDING FACILITY CREDIT THROUGH 2012**  
 How the Program Works

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

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

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

The base amount of the yearly credit is \$3,000,000, with a bonus of up to \$500,000 for employee levels above the threshold amount of 5,000. Until January 1, 2003, no credit was allowed if the employment level dropped below 5,000. After that date, no credit is allowed if the 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 – 2012**

	<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>	<u>2005</u>	<u>2006</u>
<b>Level of Employment</b>	6,562	6,645	6,557	5,828	5,546
<b>Yearly Investment</b>	\$3,504,876.65	\$138,399.67	\$956,483.36	\$1,625,075.20	\$2,586,224.78
<b>Total Investment</b>	\$246,694,522.95	\$246,832,922.62	\$247,789,405.98	\$249,414,481.18	\$252,000,705.96

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
<b>Level of Employment</b>	5,775	5,812	5,529	5,401	5,173
<b>Yearly Investment</b>	\$7,086,492.48	\$41,380,031.00	\$11,063,102.00	\$6,249,698.00	\$15,304,793.00
<b>Total Investment</b>	\$259,087,198.44	\$300,467,229.00	\$311,630,331.00	\$317,780,029.00	\$333,084,822.00

	<u>2012</u>
<b>Level of Employment</b>	5,019
<b>Yearly Investment</b>	\$5,905,257.00
<b>Total Investment</b>	\$338,990,079.00

**Attachment #3**  
**BUSINESS EQUIPMENT TAX REIMBURSEMENT, FY13**

*Business Equipment Tax Reimbursement - - FY13 for Property Taxes Paid in CY11*

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
VERSO PAPER LLC	MEMPHIS	TN	3,833,961
BATH IRON WORKS CORP	BATH	ME	3,468,892
S D WARREN CO	BOSTON	MA	2,532,513
GNP WEST, INC	PORTSMOUTH	NH	2,159,454
NATIONAL SEMICONDUCTOR CORP	SANTA CLARA	CA	1,774,786
NESTLE WATERS NORTH AMERICA INC	NORWALK	CT	1,704,851
RUMFORD PAPER COMPANY	MIAMSIBURG	OH	1,695,773
HANNAFORD BROS CO AND SUBSIDIARIES	SALISBURY	NC	1,172,903
TAMBRANDS INC	CINCINNATI	OH	1,151,908
WAL MART STORES EAST LP	BENTONVILLE	AR	1,013,453
MADISON PAPER INDUSTRIES	MADISON	ME	945,965
MCCAIN FOODS USA, INC	LISLE	IL	842,199
LL BEAN INC.	FREEMPORT	ME	734,228
WOODLAND PULP, LLC	MONTREAL	QC	732,003
GREAT LAKES HYDRO AMERICA LLC	MILLINOCKET	ME	639,784
TWIN RIVERS PAPER COMPANY LLC	MADAWASKA	ME	583,681
LINCOLN PAPER AND TISSUE LLC	LINCOLN	ME	572,923
SHAWS SUPERMARKETS INC AND SUBSIDIA	BOISE	ID	568,176
FAIRCHILD SEMICONDUCTOR CORP	SOUTH PORTLAND	ME	486,612
DRAGON PRODUCTS CO LLC	S PORTLAND	ME	474,250
TD BANK NA	PORTLAND	ME	473,776
IRVING FOREST PRODUCTS INC	SAINT JOHN	NB	398,774
BARBER FOODS	PORTLAND	ME	385,468
BUCKSPORT ENERGY LLC	BUCKSPORT	ME	361,681
MID STATE MACHINE PRODUCTS INC	WINSLOW	ME	328,053
GENERAL ELECTRIC COMPANY	SCHENECTADY	NY	327,560
UNITED TECHNOLOGIES CORP	HARTFORD	CT	322,163
THE DINGLEY PRESS INC	LISBON	ME	304,674
ELMET TECHNOLOGIES INC	LEWISTON	ME	273,979
UNUMPROVIDENT CORPORATION & SUBS ME	CHATTANOOGA	TN	257,443
TRUE TEXTILES INC	GUILFORD	ME	254,205
IRVING OIL MARKETING INC	PORTSMOUTH	NH	223,828
HUBER ENGINEERED WOODS LLC	EASTON	ME	217,309
DEAD RIVER CO	BANGOR	ME	205,801
BANGOR RACEWAY	WYOMISSING	PA	200,624
PARKER HANNIFIN CORP & SUB	CLEVELAND	OH	198,107
HUHTAMAKI INC	DESOTO	KS	192,402
RITE AID OF MAINE INC	CAMP HILL	PA	192,251
LEPAGE BAKERIES INC	AUBURN	ME	189,169
HOME DEPOT USA INC	ATLANTA	GA	189,119
SPECIALTY MINERALS INC	NEW YORK	NY	171,603
UNITED RENTALS INC & SUBS	GREENWICH	CT	168,436
OAKHURST DAIRY	PORTLAND	ME	163,708
CORNING INC	CORNING	NY	158,872
EVONIK CYRO LLC	PARSIPPANY	NJ	156,656
INTERSTATE BAKERIES CORPORATION	IRVING	TX	153,961
NES EQUIPMENT SERVICES CORPORATION	CHICAGO	IL	140,147
AMERICARB INC	ROSWELL	GA	137,555
PIONEER PLASTICS CORPORATION	AUBURN	ME	135,575

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
SNOW FLAKE HOLDINGS	BRUNSWICK	ME	125,508
BANGOR SAVINGS BANK & SUBS	BANGOR	ME	123,889
RENT A CENTER EAST INC	PLANO	TX	118,435
FORMED FIBER TECHNOLOGIES	AUBURN	ME	117,456
C N BROWN COMPANY	SOUTH PARIS	ME	117,222
GNP EAST, INC	PORTSMOUTH	NH	116,362
NEW BALANCE ATHLETIC SHOE INC	BRIGHTON	MA	115,275
KEYBANK NATIONAL ASSOCIATION	BROOKLYN	OH	113,519
RED SHIELD ACQUISITION LLC	OLD TOWN	ME	113,335
HEARST ARGYLE PROPERTIES	AUBURN	ME	111,196
FULGHUM FIBRES INC	AUGUSTA	GA	110,883
MARTINS POINT HEALTH CARE INC	PORTLAND	ME	110,768
PENMOR LITHOGRAPHERS INC	LEWISTON	ME	108,375
SUNDAY RIVER SKIWAY CORP	NEWRY	ME	108,009
COCA COLA BOTTLING CO NORTHERN NE	BEDFORD	NH	107,731
LOWES HOME CENTERS INC	MOORESVILLE	NC	107,204
SUNBELT RENTALS INC	FORT MILL	SC	105,580
MACS CONVENIENCE STORES LLC	COLUMBUS	IN	105,489
SOMIC AMERICA INC	WYTHEVILLE	VA	103,039
INTERNATIONAL PAPER CO	MEMPHIS	TN	97,609
BACKYARD FARMS LLC	PORTLAND	ME	96,486
CASCADES AUBURN FIBER INC	AUBURN	ME	95,427
PLEASANT RIVER LUMBER CO	DOVER FOXCROFT	ME	94,696
FMC CORP & COMB GRP	PHILADELPHIA	PA	94,618
HANCOCK LUMBER CO INC	CASCO	ME	90,911
AVX TANTALUM CORP	BIDDEFORD	ME	87,846
D & G MACHINE PRODUCTS INC	WESTBROOK	ME	87,607
INTERMED PA	SO. PORTLAND	ME	84,239
PIKE INDUSTRIES INC	BELMONT	NH	82,287
JOHNSON OUTDOORS WATERCRAFT INC	OLD TOWN	ME	81,868
SPRAGUE OPERATING RESOURCES LLC	PORTSMOUTH	NH	77,546
PITNEY BOWES GLOBAL FINANCIAL	STAMFORD	CT	77,148
ORTHOPAEDIC ASSOCIATES PA	PORTLAND	ME	77,093
PINELAND FARMS POTATO COMPANY INC	MARS HILL	ME	76,749
IDEXX OPERATIONS INC	WESTBROOK	ME	75,901
COLE HAAN HOLDINGS INC	SCARBOROUGH	ME	74,522
GEIGER BROS & SUBSIDIARIES	LEWISTON	ME	74,011
MAINE WOODS COMPANY LLC	PORTAGE LAKE	ME	73,836
TJX COMPANIES INC & SUBS	FRAMINGHAM	MA	73,483
GE SECURITY INC	TUALATIN	OR	73,394
IMERYS CLAYS INC	ROSWELL	GA	73,202
LEWISTON DAILY SUN	LEWISTON	ME	72,979
PACIFIC & SOUTHERN COMPANY INC	PORTLAND	ME	72,719
KENNEBEC LUMBER CO	SOLOON	ME	72,577
KOHL'S DEPT STORES INC	MENOMONEE FALLS	WI	72,448
JC PENNEY CO INC/CONSOL/SUBS	PLANO	TX	69,895
B&G FOODS NORTH AMERICA INC	PARSIPPANY	NJ	69,471
V I P INC	LEWISTON	ME	67,364
PRIDE MANUFACTURING COMPANY LLC	BURNHAM	ME	67,279
IDEXX LAB INC	WESTBROOK	ME	64,733
R J GRONDIN & SONS	GORHAM	ME	64,702
COLUMBIA FOREST PRODUCTS INC & SUBSIDIARIES	NEWPORT	VT	63,933
CVS STATE CAPITAL LLC	WOONSOCKET	RI	62,904
DOUGLAS DYNAMICS INC	MILWAUKEE	WI	62,292



<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
GENERAL DYNAMICS ARMAMENT AND TECHNICAL PRODUCTS	CHARLOTTE	NC	60,814
RUMFORD COGENERATION CO LP	MIAMISBURG	OH	60,319
ZYACORP ENTERTAINMENT I LLC	MANCHESTER	NH	60,315
STAPLES OFFICE SUPERSTORE EAST INC	FRAMINGHAM	MA	59,844
KEY EQUIPMENT FINANCE INC	ALBANY	NY	58,502
H P HOOD LLC	LYNNFIELD	MA	58,418
FRASER TIMBER LIMITED	ASHLAND	ME	57,175
CIANBRO EQUIPMENT LLC	PITTSFIELD	ME	56,867
CENTRAL MAINE MAGNETIC IMAGING ASSOC	LAKE FOREST	CA	56,540
OWENS CORNING COMPOSITE MATERIAL LL	TOLEDO	OH	54,740
ALLTRISTA PLASTICS LLC	GREER	SC	54,411
R H FOSTER ENERGY LLC	HAMPDEN	ME	54,406
SARGENT CORPORATION	STILLWATER	ME	53,823
MAGNETIC RESONANCE TECH OF ME LTD	BANGOR	ME	51,935
CTME LLC	WICHITA	KS	51,576
LANE CONSTRUCTION CORPORATION	CHESHIRE	CT	51,548
BEST BUY STORES LP	MINNEAPOLIS	MN	50,909
BANK OF AMERICA NA	ORLANDO	FL	50,894
RYDER TRUCK RENTAL INC & AFFL	MIAMI	FL	50,021
LONZA ROCKLAND,INC	ROCKLAND	ME	49,198
KING'S MEDICAL GROUP INC	HUDSON	OH	47,468
SYSCO NORTHERN NEW ENGLAND INC	PORTLAND	ME	46,957
ALLIANCE HEALTHCARE SERVICES INC	NEWPORT BEACH	CA	46,565
WHOLE FOODS MARKET GROUP INC	AUSTIN	TX	46,248
RICHARD CARRIER TRUCKING INC	SKOWHEGAN	ME	45,974
SUGARLOAF MTN CORP & SUBS	CARRABASSETT VALLEY	ME	45,850
HERTZ EQUIPMENT RENTAL CORPORATION	PARK RIDGE	NJ	45,754
LABREES BAKERY INC	OLD TOWN	ME	45,455
WHITE ROCK DISTILLERIES INC	LEWISTON	ME	45,129
XEROX CORP & SUBS	NORWALK	CT	44,660
STRATTON LUMBER INC	STRATTON	ME	44,159
MOOSE RIVER LUMBER CO	MOOSE RIVER	ME	43,793
LOUIS PARADIS INC	PORTLAND	ME	43,585
CAMDEN NATIONAL BANK	CAMDEN	ME	43,493
EASTERN MAINE MEDICAL CENTER	BANGOR	ME	42,990
IRWIN INDUSTRIAL TOOL CO.	FREEPORT	IL	42,529
COMPUTER SCIENCES CORP	FALLS CHURCH	VA	42,525
IMERYS KAOLIN INC	ROSWELL	GA	42,219
RICH TOOL & DIE CO	SCARBOROUGH	ME	41,947
SIGCO INC	PORTLAND	ME	41,671
KENNEBUNK SAVINGS BANK	KENNEBUNK	ME	41,482
ROBBINS LUMBER INC	SEARSMONT	ME	41,309
ANDROSCOGGIN SAVINGS BANK	LEWISTON	ME	41,186
RJF MORIN BRICK LLC	AUBURN	ME	41,009
GE CAPITAL MANAGEMENT SERVICES CORP	FORT MYERS	FL	40,900
IRVING TANNING COMPANY	HARTLAND	ME	40,771
FAMILY DOLLAR INC	CHARLOTTE	NC	39,483
NORWAY SAVINGS BANK	NORWAY	ME	38,761
KENNEBEC SAVINGS BANK	AUGUSTA	ME	38,497
SML LABELS MAINE INC	LEWISTON	ME	37,862
TRACTOR SUPPLY COMPANY	BRENTWOOD	TN	37,788
WGME INC	PORTLAND	ME	37,779
SAVAGE SERVICES CORPORATION	SALT LAKE CITY	UT	37,447
GARDNER CHIPMILLS MILLINOCKET LLC	LINCOLN	ME	36,839

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
EMERY WATERHOUSE CO & SUBS	PORTLAND	ME	36,757
GAF DECKING SYSTEMS LLC	WAYNE	NJ	36,642
MACY'S RETAIL HOLDINGS INC	CINCINNATI	OH	36,640
MAINE EYE CENTER PA	PORTLAND	ME	36,350
WISE BUSINESS FORMS INC	ALPHARETTA	GA	35,516
UNITED PARCEL SERVICE INC	ATLANTA	GA	35,398
WRIGHT EXPRESS LLC	SOUTH PORTLAND	ME	35,396
RT NEW ENGLAND FRANCHISE LLC	MARYVILLE	TN	35,335
MAINE MACHINE PRODUCTS CO	SOUTH PARIS	ME	35,173
JASPER WYMAN & SON INC	MILBRIDGE	ME	35,162
GAGNE & SON CONCRETE BLOCKS INC	BELGRADE	ME	35,105
TARGET STORES	MINNEAPOLIS	MN	34,942
MAINE MEDICAL PARTNERS	PORTLAND	ME	34,893
NEMI PUBLISHING CO INC	FARMINGTON	ME	34,709
TIM HORTONS USA INC	DUBLIN	OH	34,689
ANDERSON EQUIPMENT COMP (NY), INC	BRIDGEVILLE	PA	34,167
VOLK PACKAGING CORP	BIDDEFORD	ME	33,377
CHEP USA	ORLANDO	FL	33,143
AUTO EUROPE LLC	PORTLAND	ME	32,812
DOLLAR TREE STORES INC	CHESAPEAKE	VA	32,780
MBNA MARKETING SYSTEMS INC	BELFAST	ME	32,472
HEWLETT-PACKARD FINANCIAL SERVICES COMPNAY	CUPERTINO	CA	32,100
SHIPYARD BREWING COMPANY LIMITED LIABILITY CO	PORTLAND	ME	31,783
DIVERSIFIED COMMUNICATIONS HLDG CO	PORTLAND	ME	31,680
OSC SPORTS INC	WESTBROOK	ME	31,606
BELL ENTERPRISES INC	CALAIS	ME	31,358
TOYOTA MOTOR MANUFACTURING USA INC	GEORGETOWN	KY	30,702
PINE STATE TRADING CO	GARDINER	ME	30,414
MAINE OXY ACETYLENE SUPPLY CO	AUBURN	ME	30,084
BATH SAVINGS INSTITUTION & SUBS	BATH	ME	30,025
WELLS FARGO FINANCIAL LEASING INC	DES MOINES	IA	29,992
PINE TREE WASTE SYSTEM INC DBA GREAT NORTHERN RECYCLING	RUTLAND	VT	29,948
CALIFORNIA FIRST LEASING CORP	IRVINE	CA	29,871
FUNTOWN SPLASHTOWN USA INC	SACO	ME	29,777
SAM'S EAST INC	BENTONVILLE	AR	29,525
BA LEASING & CAPITAL LLC	TUCKER	GA	29,264
OLDCASTLE LAWN & GARDEN	ATLANTA	GA	28,958
REED & REED INC	WOOLWICH	ME	28,894
BJ S ME OPERATING CORP	CONCORD	NH	28,878
PEOPLES UNITED BANK	BRIDGEPORT	CT	28,799
CIT TECHNOLOGY FINANCING SVCS INC	LIVINGSTON	NJ	28,707
H O BOUCHARD INC	HAMPDEN	ME	28,560
7 ELEVEN INC.	DALLAS	TX	27,950
PORTLAND PIPE LINE CORPORATION	SOUTH PORTLAND	ME	27,936
APPLICATORS SALES & SERVICE INC	PORTLAND	ME	27,881
LOUISIANA-PACIFIC CORP & SUBS	PORTLAND	OR	27,867
GENERAL PARTS DISTRIBUTION	RALEIGH	NC	27,786
HAMILTON DAVID C	SOUTH PARIS	ME	27,734
BROCKWAY SMITH COMPANY	ANDOVER	MA	27,592
AAA NORTHERN NEW ENGLAND	COSTA MESA	CA	27,388
KINDRED NURSING CENTERS WEST LLC	LOUISVILLE	KY	27,248
NRF DISTRIBUTORS INC	AUGUSTA	ME	26,876
OPROCK PORTLAND 200 TRS LLC	SAN FRANCISCO	CA	26,601
CANTEEN SERVICE CO	BANGOR	ME	26,581

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
CAPITAL PIZZA HUTS INC	WICHITA	KS	26,551
LIMINGTON LUMBER CO	EAST BALDWIN	ME	25,765
HUSSEY SEATING COMPANY	NO BERWICK	ME	25,653
NORTHEAST PACKAGING CO	PRESQUE ISLE	ME	25,380
FLEMISH MASTER WEAVERS INC	SANFORD	ME	25,002
PORTAGE WOOD PRODUCTS LLC	PORTAGE	ME	24,923
MAINE PARTS & MACHINE INC	PORTLAND	ME	24,870
LOHMANN ANIMAL HEALTH INTERNATIONALINC	WINSLOW	ME	24,532
SHAW BROTHERS CONSTRUCTION INC	GORHAM	ME	23,843
BRUCE A MANZER INC	ANSON	ME	23,837
GMRI INC.	ORLANDO	FL	23,831
WILLIAM ARTHUR INC	WEST KENNEBUNK	ME	23,761
DIRIGO PINES INN LLC	ORONO	ME	23,715
ROMAD COMPANY	WATERVILLE	ME	23,643
HARDWOOD PRODUCTS COMPANY LP	GUILFORD	ME	23,539
BIO MEDICAL APPLICATION OF MAINE	WALTHAM	MA	23,531
PALACE PLAYLAND ASSOCIATES LLC	OLD ORCHARD BEACH	ME	23,347
TEX TECH INDUSTRIES INC	NORTH MONMOUTH	ME	23,244
SYSTEM LOGISTICS CORP	LEWISTON	ME	23,214
FINANCIAL INSTITUTIONS SERVICE CORP	LEWISTON	ME	23,089
CUMBERLAND FARMS INC	FRAMINGHAM	MA	23,027
DUCKTRAP RIVER FISH FARM LLC	BELFAST	ME	23,010
CONIFER IND INC	NEW GLOUCESTER	ME	22,987
DELORME PUBLISHING CO INC	YARMOUTH	ME	22,893
THE FIRST NATIONAL BANK	DAMARISCOTTA	ME	22,730
EVERBANK COMMERCIAL FINANCE, INC	PARSIPPANY	NJ	22,515
NORTHEAST BANK	LEWISTON	ME	22,258
GENERAL ELECTRIC CAPITAL CORP	IRVING	TX	22,081
H&D ENTERPRISES LLC	HOULTON	ME	22,056
EJ CARRIER INC	JACKMAN	ME	21,863
CLARIANT CORPORATION	CHARLOTTE	NC	21,576
MATT T LLC	NEW GLOUCESTER	ME	21,161
PETCO ANIMAL SUPPLIES STORES INC	SAN DIEGO	CA	20,957
NALCO COMPANY	NAPERVILLE	IL	20,940
HMS HOST FAMILY RESTAURANTS INC	BETHESDA	MD	20,839
GARDNER CHIPMILLS LINCOLN LLC	LINCOLN	ME	20,337
INSIGHT HEALTH CORPORATION	LAKE FOREST	CA	20,255
SCIENTIFIC GAMES INC	ALPHARETTA	GA	20,212
AGRICREDIT ACCEPTANCE LLC	JOHNSTON	IA	20,154
COMPOUNDING SOLUTIONS LLC	LEWISTON	ME	19,596
DIRECT MAIL OF MAINE INC	SCARBOROUGH	ME	19,542
PATRIOT INSURANCE COMPANY	FRANKENMUTH	MI	19,456
J S MCCARTHY CO INC	AUGUSTA	ME	19,189
WINGNUT HOSPITALITY LLC	FREEMPORT	ME	19,152
IRVING OIL TERMINALS INC	PORTSMOUTH	NH	19,074
MARRINERS INC	ROCKPORT	ME	18,629
HAMMOND LUMBER CO	BELGRADE	ME	18,607
ADVANCE STORES COMPANY INC	ROANOKE	VA	18,556
R F JORDAN & SONS CONSTRUCTION INC	ELLSWORTH	ME	18,420
HALE TRAILER BRAKE & WHEEL INC	VOORHEES	NJ	18,384
LUMBRA HARDWOODS INC	MILO	ME	18,235
JOTUL NORTH AMERICA INC	GORHAM	ME	18,155
TITAN MACHINE PRODUCTS INC	WINDHAM	ME	18,146
ALERE SCARBOROUGH, INC.	SCARBOROUGH	ME	18,018

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
FIVE COUNTY CREDIT UNION	BATH	ME	17,925
AGGREGATE RECYCLING CORP	ELIOT	ME	17,900
SUPERIOR CARRIERS INC	OAK BROOK	IL	17,819
UNIVERSITY CREDIT UNION	ORONO	ME	17,809
ODAT MACHINE INCORPORATED	GORHAM	ME	17,784
RTS PACKAGING LLC	NORCROSS	GA	17,763
ORCHARD TRAILS HOUSING LLC	NEWTOWN SQUARE	PA	17,673
HOMSTEAD ENTERPRISES INC	PORTLAND	ME	17,660
PRENTISS & CARLISLE CO INC	BANGOR	ME	17,622
D & L MANAGEMENT CO	BANGOR	ME	17,566
PORTLAND MAINE BASEBALL INC	PORTLAND	ME	17,379
WHITCO PROPERTIES INC	WESTBROOK	ME	16,934
GATEWAY MASTERING STUDIOS INC	PORTLAND	ME	16,454
MAX FINKELSTEIN INC	LONG ISLAND CITY	NY	16,453
DORKS R US	FREEPORT	ME	16,264
SMITH & WESSON CORP	SPRINGFIELD	MA	16,164
VERRILL & DANA LLP	PORTLAND	ME	15,832
UNIFIRST CORPORATION	WILMINGTON	MA	15,744
DE LAGE LANDEN OPERATIONAL SERV	WAYNE	PA	15,531
ENCORE BOWLING INC	HALLOWELL	ME	15,528
MAC-GRAY SERVICES INC	WALTHAM	MA	15,508
BEV INC	BANGOR	ME	15,367
SONOCO PRODUCTS CO	HARTSVILLE	SC	15,187
MAINE EMPLOYERS MUTUAL INSURANCE CO	PORTLAND	ME	15,186
BROWN DEVELOPMENTS LLC	HOULTON	ME	15,100
PF MAINE INC	BANGOR	ME	15,084
GEORGE C HALL & SONS INC	ROCKLAND	ME	14,945
PENOBSCOT ENERGY RECOVERY CO	ORRINGTON	ME	14,894
GAMESTOP INC	GRAPEVINE	TX	14,604
PST SERVICES INC.	SAN FRANCISCO	CA	14,593
CENTRAL DISTRIBUTORS INC	LEWISTON	ME	14,561
MAINE ENERGY RECOVERY CO	BIDDEFORD	ME	14,544
TIM DONUT US LIMITED INC	DUBLIN	OH	14,501
S & M ENTERPRISES INC	ALLAGASH	ME	14,385
ENEFCO USA INC	AUBURN	ME	14,362
BLD HOSPITALITY LLC	CLEVELAND	OH	14,225
KTI BIO FUELS INC	RUTLAND	VT	14,103
GENERAL ALUM & CHEMICALS CORPORATION	SEARSPORT	ME	14,096
OTIS VENTURES LLC	JAY	ME	14,067
BANGOR PUBLISHING CO	BANGOR	ME	14,042
RIVERWATCH LLC	FALMOUTH	ME	14,011
RESTWEND LLC	AUGUSTA	ME	13,974
IMMU CELL CORP	PORTLAND	ME	13,833
FRIENDLY ICE CREAM CORP	WILBRAHAM	MA	13,752
PIERCE ATWOOD LLP	PORTLAND	ME	13,715
OLDCASTLE PRECAST INC	ATLANTA	GA	13,699
DISABILITY REINSURANCE MANAGEMENT SVCS INC	ATLANTA	GA	13,664
RARE HOSPITALITY MANAGEMENT INC	ORLANDO	FL	13,457
NEW ENGLAND WASTE SERVICES OF MAINE, INC.	FORT FAIRFIELD	ME	13,425
KENNEBEC PHARMACY & HOME CARE	AUGUSTA	ME	13,342
OLYMPIA EQUITY INVESTORS V LLC	PORTLAND	ME	13,290
PETRONINO CORP	LEWISTON	ME	13,130
SABRE CORP	SOUTH CASCO	ME	13,116
ORION ROPEWORKS INC	WINSLOW	ME	13,100

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
KENNEBEC TECHNOLOGIES	AUGUSTA	ME	12,974
BEGA INC	BANGOR	ME	12,942
MOODYS COLLISION CENTERS INC	GORHAM	ME	12,937
THE GAGE COMPANY	PORTLAND	ME	12,884
FARRIN BROS & SMITH INC	HARMONY	ME	12,854
GORHAM SAVINGS BANK	GORHAM	ME	12,725
NEPW LOGISTICS INC	MECHANIC FALLS	ME	12,681
PINELAND FARMS INC	PORTLAND	ME	12,596
FARMINGTON CHIPPING ENTERPRISES INC	JACKMAN	ME	12,548
HARTT TRANSPORTATION SYSTEMS INC	BANGOR	ME	12,510
WASTE MANAGEMENT OF MAINE INC	HOUSTON	TX	12,433
VIC FIRTH COMPANY	NORWELL	MA	12,381
GARELICK FARMS LLC	FRANKLIN	MA	12,333
TATE & LYLE INGREDIENTS AMERICAS INC	DECATUR	IL	12,283
MAINE STATE CREDIT UNION	AUGUSTA	ME	12,261
OFFICEMAX INCORPORATED	NAPERVILLE	IL	12,245
MECHANICS SAVINGS BANK	AUBURN	ME	12,203
VILLAGE CAR CO	BANGOR	ME	12,082
PVH CORP	NEW YORK	NY	12,073
AIR LIQUIDE INDUSTRIAL US LP	NAPERVILLE	IL	12,042
PITNEY BOWES INC	STAMFORD	CT	12,042
DAVINCI'S	LEWISTON	ME	12,026
MATTINGLY PRODUCTS COMPANY INC	NORTH ANSON	ME	12,001
TRC ENVIRONMENTAL CORPORATION	WINDSOR	CT	11,952
FSB BANCORP MHC & SUBSIDIARY	FARMINGTON	ME	11,899
HUTCHINS TRUCKING CO	SOUTH PORTLAND	ME	11,854
DYSARTS SERVICE INC	BANGOR	ME	11,687
CRACKER BARREL OLD COUNTRY STORE IN	LEBANON	TN	11,654
MAINE EYE CARE ASSOCIATES	WATERVILLE	ME	11,424
SHAWNEE PEAK HOLDINGS INC	BRIDGTON	ME	11,408
ROBINSON LUMBER CO	FORT KENT	ME	11,351
BATH HOTEL LLC	FREEPORT	ME	11,350
OPROCK PORTLAND 303 TRS LLC	PORTSMOUTH	NH	11,266
OCE IMAGISTICS INC	TRUMBULL	CT	11,180
BREISACHER ENTERPRISES INC	BRUNSWICK	ME	11,167
SILVEX INC	WESTBROOK	ME	11,136
DAHL CHASE DIAGNOSTIC SERVICES	BANGOR	ME	11,078
MAINLY TRUSSES	FAIRFIELD	ME	11,029
SAUNDERS MFG CO INC	READFIELD	ME	11,014
FORMTEK INC	WESTFIELD	MA	10,994
AFFILIATED LABORATORY	BANGOR	ME	10,957
ARUNDEL MACHINE TOOL CO INC	ARUNDEL	ME	10,923
A E RETAIL WEST LLC	WARRENDALE	PA	10,885
CASCO BAY EYECARE LLC	PORTLAND	ME	10,843
COACTIV CAPITAL PARTNERS LLC	HORSHAM	PA	10,811
MAINE RECYCLING CORP	LISBON FALLS	ME	10,764
TEM INC	BUXTON	ME	10,749
INSIGHT PREMIER HEALTH LLC	LAKE FOREST	CA	10,729
RAINBOW FEDERAL CREDIT UNION	LEWISTON	ME	10,586
CIANBRO CORPORATION	PITTSFIELD	ME	10,475
CONSOLIDATED CONTAINER COMPANY LP	OMAHA	NE	10,437
WIDEWATERS NEW CASTLE PORTLAND LLC	SHELTON	CT	10,408
MAINE CONTAINER LLC	NASHUA	NH	10,262
BABINEAU LOGGING	WEST ENFIELD	ME	10,254

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
BERLIN CITY OF PORTLAND INC FKA MAINE MALL TOYOTA LEXUS INC	PORTLAND	ME	10,206
ALLEN & COLES MOVING LLC	PORTLAND	ME	10,190
WASTE MANAGEMENT DISPOSAL SERVICES OF ME	HOUSTON	TX	10,101
REGAL ENTERTAINMENT GROUP AND S	KNOXVILLE	TN	10,074
CARRIER CHIPPING INC	SKOWHEGAN	ME	10,073
VILLAGE CANDLE INC	WELLS	ME	10,060
STEEL SERVICE CENTER	LEWISTON	ME	10,044
WENDYS OLD FASHIONED BURGERS OF NY	DUBLIN	OH	10,037
YALE FINANCIAL SERVICES, INC.	FT MYERS	FL	9,983
STEVEN & JAY INC	WESTBROOK	ME	9,903
R F CHAMBERLAND INC	SAINT AGATHA	ME	9,872
YALE CORDAGE INC	SACO	ME	9,833
RC MANAGEMENT LLC	FALMOUTH	ME	9,816
COOKE AQUACULTURE USA INC	CALAIS	ME	9,810
BODYWORKS MGMT COMPANY	SACO	ME	9,779
MARSHWOOD NURSING CARE CTR	PORTLAND	ME	9,705
PALLET ONE OF MAINE INC	BARTOW	FL	9,679
BODY EXCLUSIVE INC	LEWISTON	ME	9,648
YORK COUNTY FEDERAL CREDIT UNION	SANFORD	ME	9,620
YAMAHA MOTOR CORP USA & SUBS	CYPRESS	CA	9,551
WOODARD & CURRAN INC	PORTLAND	ME	9,532
PERFORMANCE FOOD GROUP INC	CENTENNIAL	CO	9,514
MAINE FAMILY FEDERAL CR UNION	LEWISTON	ME	9,476
FEDERAL DISTRIBUTORS INC	LEWISTON	ME	9,467
HAROLD MACQUINN INC	ELLSWORTH	ME	9,407
FEDERAL MARINE TERMINALS INC	CHICAGO	IL	9,333
NORTHEAST PUBLISHING CO	CARIBOU	ME	9,332
PORTLAND REGENCY INC	PORTLAND	ME	9,307
DEERE CREDIT INC & UNITARY AFFILIATES	MOLINE	IL	9,304
CROWN EQUIPMENT CORP	NEW BERN	OH	9,235
WESCO DISTRIBUTION INC	PITTSBURGH	PA	9,209
MID MAINE HOLDINGS LLC	AUBURN	ME	9,194
BAKER NEWMAN & NOYES	PORTLAND	ME	9,188
SPX CORPORATION	CHARLOTTE	NC	9,075
AROOSTOOK TRUSSES INC	PRESQUE ISLE	ME	9,064
QUINTEL IV LLC	PORTLAND	ME	9,040
THOS MOSER CABINET MAKERS INC	AUBURN	ME	9,033
JT MACHINE INC	GRAY	ME	8,971
SCRUB A DUB AUTO WASH CENTERS INC	NATICK	MA	8,962
TMM INC	YARMOUTH	ME	8,953
GRAVES SUPERMARKET INC	PORTLAND	ME	8,883
VESSEL SERVICES INC	PORTLAND	ME	8,878
LINCARE INC	CLEARWATER	FL	8,869
LEWISTON AUBURN MOTORCYCLES LLC	LEWISTON	ME	8,864
CORINTH MARKET INC	CORINTH	ME	8,819
BLUE TARP INC	CHARLOTTE	NC	8,793
PORTLAND COUNTRY CLUB	FALMOUTH	ME	8,712
PRECISION MANUFACTURING SOLUTIONS INC	BIDDEFORD	ME	8,704
MCC ACQUISITION LLC	LEWISTON	ME	8,636
INSULSAFE TEXTILES INC	GREENE	ME	8,581
POWERPAY INC	PORTLAND	ME	8,574
JONES & VINING INC & SUBS	BROCKTON	MA	8,557
MAINE CENTER FOR CANCER MEDICINE	SCARBOROUGH	ME	8,553
CONTOUR3600 CORP	CORNISH	ME	8,531

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
ADVANTAGE PAYROLL SERVICES INC	ROCHESTER	NY	8,520
BAR HARBOR BANKING & TRUST CO	BAR HARBOR	ME	8,506
FOOD CITY INC	LEWISTON	ME	8,496
OAK GROVE REALTY LLC	PORTLAND	ME	8,436
NORTHEAST COATING TECHNOLOGIES INC	KENNEBUNK	ME	8,409
ALTERNATIVE MANUFACTURING INC	WINTHROP	ME	8,366
GIFFORDS DAIRY INC	SKOWHEGAN	ME	8,324
HOGAN TIRE INC	HOULTON	ME	8,291
HIGHLANDS FUEL DELIVERY LLC	PORTSMOUTH	NH	8,267
ENDODONTIC ASSOC PA	PORTLAND	ME	8,265
SEAFAX INC & SUBS	PORTLAND	ME	8,205
D L GEARY BREWING CO INC	PORTLAND	ME	8,130
DORKLAND TWO LLC	FREEMPORT	ME	7,988
DOVER PROPERTIES LLC	YARMOUTH	ME	7,962
OLYMPIA EQUITY INVESTORS I LP	PORTLAND	ME	7,901
PURESTAT TECHNOLOGIES INC	LEWISTON	ME	7,883
DAVIS LONG TERM CARE GROUP INC	ROCKLAND	ME	7,874
H C HAYNES INC	WINN	ME	7,837
FUNDY CONTRACTORS INC	CALAIS	ME	7,799
GOLD STAR CLEANERS INC	BREWER	ME	7,763
EATON CORPORATION	CLEVELAND	OH	7,679
CAVENDISH AGRI SERVICES INC	PRESQUE ISLE	ME	7,626
DUKE INC	BRUNSWICK	ME	7,620
BUSH EQUITIES INC	PORTLAND	ME	7,604
HARRY H MELCHER & SONS INC	BINGHAM	ME	7,602
HOST INTERNATIONAL INC	BETHESDA	MD	7,569
THE VICKERY COMPANY, LLC	YARMOUTH	ME	7,566
SENIOR OPERATIONS LLC	BARTLETT	IL	7,544
THE NEWARK GROUP INC	CRANFORD	NJ	7,500
CENTRAL MAINE MOTOR INC	WATERVILLE	ME	7,481
CARROLS LLC	SYRACUSE	NY	7,451
COLLETTES DONUT SHOPPE	LEWISTON	ME	7,447
ABC SUPPLY CO INC	BELOIT	WI	7,444
SPECTRUM MEDICAL GROUP PA	SOUTH PORTLAND	ME	7,425
STONEVALE INC	EXETER	ME	7,407
FARLEY & SON LANDSCAPING INC	ROCKPORT	ME	7,398
H J ASSOCIATES LTD	ROCHELLE PARK	NJ	7,384
ACADEMY DENTAL, P.A.	PRESQUE ISLE	ME	7,334
CPORT CREDIT UNION	PORTLAND	ME	7,320
PNCEF LLC	PITTSBURGH	PA	7,317
CLOVER MANOR INC	LEWISTON	ME	7,234
OCTOBER CORPORATION	PORTLAND	ME	7,211
KATAHDIN TRUST CO	HOULTON	ME	7,207
NEP SK INC	PRESQUE ISLE	ME	7,194
M DAIGLE & SONS LOGGING INC	SAINT FRANCIS	ME	7,191
S & S TRANSPORTATION INC	LINCOLN	ME	7,165
TOWN FAIR TIRE CENTERS OF MAINE LLC	EAST HAVEN	CT	7,150
TOMRA RSI LLC	SHELTON	CT	7,148
MITCHELL AUSTER DMD PA	LEWISTON	ME	7,136
JOHNS MANVILLE	DENVER	CO	7,130
WOLF EYE ASSOCIATES PA	LEWISTON	ME	7,116
CIVES CORP	ROSWELL	GA	7,089
MMG INSURANCE CO	PRESQUE ISLE	ME	7,076
FASHION BUG	BENSALEM	PA	7,056

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
STC NEW ENGLAND LLC	AUGUSTA	ME	7,050
NORSTATE FEDERAL CREDIT UNION	MADAWASKA	ME	7,041
COASTAL WOMEN'S HEALTHCARE PA	SCARBOROUGH	ME	6,905
LEWISTON OPERATIONS LLC	LEWISTON	ME	6,890
CRI SIL LLC	BIDDEFORD	ME	6,883
HOYA CORPORATION	LEWISVILLE	TX	6,856
REGIS CORP	MINNEAPOLIS	MN	6,829
ASSOCIATED EYE CARE EQUIP LEASING	SANFORD	ME	6,820
R H RENY INC	NEWCASTLE	ME	6,807
SEA DOG VENTURES INC	KENNEBUNK	ME	6,771
ED PELLETIER & SONS INC	MADAWASKA	ME	6,764
THE MAINE THING INC	KNOXVILLE	TN	6,759
DARYL D GUSHEE INC	NEW GLOUCESTER	ME	6,717
THOMASTON HOTEL LLC	FREEPORT	ME	6,644
CAVENDISH FARMS OPERATIONS INC	PRESQUE ISLE	ME	6,643
FURBUSH ROBERTS PRINTING CO INC	BANGOR	ME	6,632
PORTLAND ENDOSCOPY CENTER	PORTLAND	ME	6,624
ADVENTURE AMUSEMENTS LLC	SACO	ME	6,608
KATAHDIN ANALYTICAL SERVICES INC	SCARBOROUGH	ME	6,603
RI RA PORTLAND LLC	NEW CANAAN	CT	6,600
IBM CREDIT LLC	SOUTHBURY	CT	6,595
CREATIVE DENTAL SOLUTIONS LLC PA	BANGOR	ME	6,590
HALEY CONSTRUCTION INC	SANGERVILLE	ME	6,573
GENERAL ELECTRIC CREDIT CORP OF TN	FT MYERS	FL	6,552
ABERCROMBIE & FITCH STORES INC	HINSDALE	IL	6,537
LAGERSTROM FARMS INC	PRESQUE ISLE	ME	6,537
BRUNSWICK FAIRFIELD LLC	FREEPORT	ME	6,506
PLASTIC AND HAND SURGICAL ASSOC	SOUTH PORTLAND	ME	6,490
NEWPORT INDUSTRIAL FABRICATION INC	NEWPORT	ME	6,475
CROWN CREDIT COMPANY	NEW BREMEN	OH	6,400
ALLEN EDMONDS SHOE CORP	PORT WASHINGTON	WI	6,398
R A THOMAS LOGGING INC	GUILFORD	ME	6,384
COUNT & CRUSH LLC	SOUTH PORTLAND	ME	6,376
AUBURN MFG INC	MECHANIC FALLS	ME	6,283
BROWN GROUP RETAIL INC	ST LOUIS MO	MO	6,266
BURLINGTON COAT FACTORY OF ME LLC	BURLINGTON	NJ	6,255
APOTHECARY BY DESIGN COMPOUNDING	PORTLAND	ME	6,241
MERRILL ROAD ASSOCIATES	LEWISTON	ME	6,240
MERRILL LYNCH-PIERCE-FENNER & SMITH	CHARLOTTE	NC	6,231
HIL TECHNOLOGY INC	PORTLAND	ME	6,231
ENTERPRISE TRENCHLESS TECH INC	LISBON FALLS	ME	6,228
RYNEL INC	WISCASSET	ME	6,213
METSO PAPER USA, INC	NORCROSS	GA	6,210
LABRIE FARMS LLC	SAINT AGATHA	ME	6,205
BELL FARMS INC	LEWISTON	ME	6,187
T W PAVING INC	LEWISTON	ME	6,186
HAMILTON MARINE INC	SEARSPORT	ME	6,172
PORTLAND SHELLFISH COMPANY INC	SOUTH PORTLAND	ME	6,149
SYNERGENT	PORTLAND	ME	6,146
LIBERTY MUTUAL INS CO	BOSTON	MA	6,144
HOMEGOODS INC	FRAMINGHAM	MA	6,116
BRINKS INC	RICHMOND	VA	6,108
CHAPMAN TRUCKING INC	AUBURN	ME	6,100
CALIFORNIA FIRST NATIONAL BANK	IRVINE	CA	6,089



<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
TEX SHIELD INC	WASHINGTON	DC	6,084
CSP MOBILE PRODUCTIONS LLC	SACO	ME	6,052
R & M MARKET INC	HERMON	ME	6,046
NATIONAL DISTRIBUTORS INC	SOUTH PORTLAND	ME	6,028
NATIONAL WOOD PRODUCTS OF MAINE INC	OXFORD	ME	6,027
ASML HOLDING US INC & SUBS	TEMPE	AZ	6,011
EASTWOOD CONTRACTORS INC	BREWER	ME	5,972
RB PORTLAND LLC	COLUMBUS	OH	5,959
J M HOLLISTER LLC	NEW ALBANY	OH	5,939
PURESTAT ENGINEERED TECHNOLOGIES	LEWISTON	ME	5,915
BLUE ROCK INDUSTRIES	WESTBROOK	ME	5,884
C & B HOLDINGS INC	ROCKLAND	ME	5,868
PHILIPS MEDICAL CAPITAL LLC	WAYNE	PA	5,831
COASTAL INDUSTRIAL	SACO	ME	5,795
C M ALMY & SON INC	GREENWICH	CT	5,779
AMERICAN STEEL & ALUMINUM LLC	SOUTH PORTLAND	ME	5,772
TIMBERLAND TRUCKING CO INC	E MILLINOCKET	ME	5,770
LAWRENCE BROS INC	BANGOR	ME	5,760
GARY M POMEROY LOGGING INC	HERMON	ME	5,757
PURPOODOCK CLUB	CAPE ELIZABETH	ME	5,754
TCF EQUIPMENT FINANCE INC	WAYZATA	MN	5,735
WRIGHT-PIERCE	TOPSHAM	ME	5,701
CLEAN HARBORS ENVIRONMENTAL SVCS	NORWELL	MA	5,607
CAPRICORN PRODUCTS LLC	PORTLAND	ME	5,547
MILO MARKET INC	MILO	ME	5,528
ROBERT WARREN WENTWORTH JR INC	RANGELEY	ME	5,526
JOHN E TOZER DMD PA	BANGOR	ME	5,500
MIZKAN AMERICAS INC	MOUNT PROSPECT	IL	5,485
VIKING INC	BELFAST	ME	5,481
ELDUR CORP.	BANGOR	ME	5,420
WADLEIGH FOOD SERVICES INC	GORHAM	ME	5,415
SERVICE CORPORATION INTERNATIONAL	HOUSTON	TX	5,370
ENERCON TECHNOLOGIES	GRAY	ME	5,366
MEDICAL MUTUAL INS CO OF ME	PORTLAND	ME	5,312
DAMARISCOTTA BANK & TRUST CO	DAMARISCOTTA	ME	5,284
COMMUNITY CREDIT UNION	LEWISTON	ME	5,221
MAINE MALL MOTORS	PORTLAND	ME	5,218
WALPOLE WOODWORKERS INC	WALPOLE	MA	5,200
YORK FORD SALES	HOULTON	ME	5,194
MAINE ORGANIC MILLING INC	MINOT	ME	5,192
HARBOR HILL LLC	PORTLAND	ME	5,189
TRANS TECH INDUSTRIES INC	BREWER	ME	5,165
BROWN TROUT ACQUISITION CORPORATION	PORTLAND	ME	5,155
WOODLANDS SENIOR LIVING OF WATERVIL	WATERVILLE	ME	5,146
CARDS EXCAVATION & TRACTOR WORK	BOWDOIN	ME	5,114
SCHLOTTERBECK & FOSS CO	PORTLAND	ME	5,113
CENTRAL MAINE FEDERAL CREDIT UNION	LEWISTON	ME	5,110
ENTERPRISE FOUNDRY INC.	LEWISTON	ME	5,097
SEABOARD FEDERAL CREDIT UNION	BUCKSPORT	ME	5,066
BOTTOMLINE TECHNOLOGIES INC	PORTSMOUTH	NH	5,051
MAINE MUNICIPAL ASSOCIATION	AUGUSTA	ME	5,013
LEADBRO LLC	BANGOR	ME	4,987
ALLEN & SONS LTD	JACKMAN	ME	4,975
DAHL CHASE PATHOLOGY ASSOC PA	BANGOR	ME	4,971

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
HAROLD WARREN CONSTRUCTION CO	CHELSEA	ME	4,959
THOMPSON TRUCKING INC	LINCOLN	ME	4,957
SENSOR RESEARCH & DEVELOPMENT CORP	ORONO	ME	4,954
H M PAYSON & CO	PORTLAND	ME	4,934
SPLASHTOWN USA LLC	SACO	ME	4,929
GE CAPITAL COMMERCIAL INC F/K/A CITICORP LEASING INC	IRVING	TX	4,907
THE COUNTY FEDERAL CREDIT UNION	CARIBOU	ME	4,894
WISCASSET DENTAL LLC	WISCASSET	ME	4,888
MAINE AUTO RADIATOR MFG. CO. INC.	LEWISTON	ME	4,857
KENNEBEC FED SVGS & LOAN OF WATERVILLE	WATERVILLE	ME	4,844
SMITTYS CINEMA BIDDEFORD LLC	MERRIMAC	MA	4,830
WHITE OAK INC	SAINT FRANCIS	ME	4,827
GOODWIN'S CHEVROLET CO	BRUNSWICK	ME	4,795
YORK MANUFACTURING INC	SANFORD	ME	4,783
ROSEMARIE SHELINE DDS PA	AUBURN	ME	4,772
BIOPROCESSING INC	PORTLAND	ME	4,749
CEDAR RIDGE ASSOCIATES	PORTLAND	ME	4,748
BRENTWOOD DISTRIBUTION LLC	EXETER	NH	4,733
MAINE SURGICAL CARE GROUP PA	PORTLAND	ME	4,730
MONRO MUFFLER BRAKE INC	ROCHESTER	NY	4,709
MAINE BIOTECHNOLOGY SERVICES INC	PORTLAND	ME	4,694
PINELAND FARMS NATURAL MEATS INC	NEW GLOUCESTER	ME	4,689
LISBON DONUTS INC	LEWISTON	ME	4,688
FRENCH LOGGING INC	JACKMAN	ME	4,679
DIRIGO SLIPFORM	STILLWATER	ME	4,672
CHEST MEDICINE ASSOCIATES PA	S PORTLAND	ME	4,666
NEPHROLOGY ASSOCIATES OF CENTRAL MAINE	LEWISTON	ME	4,655
DRUMMOND WOODSUM & MACMAHON	PORTLAND	ME	4,637
TREELINE INC	LINCOLN	ME	4,615
AROOSTOOK COUNTY FEDERAL SAVINGS & LOAN ASSOCIATION	CARIBOU	ME	4,595
WILLIAMS FARMS INC	NORTH ANSON	ME	4,583
MAINE COMMERCIAL TIRE INC	HERMON	ME	4,578
PLASTIC DESIGN MAINE LLC	PITTSFIELD	ME	4,572
WESTBROOK OPERATIONS LLC	WESTBROOK	ME	4,563
FPM DONUT INC	AUBURN	ME	4,562
APPLIED FORESTRY INC	CORNVILLE	ME	4,557
FLINT ENTERPRISES INC	ROCKLAND	ME	4,541
PORTLAND SAND & GRAVEL INC.	CUMBERLAND	ME	4,538
RESTORATIVE & AESTHETIC DENTAL ASSOCIATES P.A.	PORTLAND	ME	4,510
MAINE MEDIA WORKSHOPS	ROCKPORT	ME	4,491
JOHN LUCAS TREE EXPERT CO	PORTLAND	ME	4,477
PELLETIER & PELLETIER	FORT KENT	ME	4,466
NORTHEAST ORAL & MAXILOFACIAL SURGERY ASSOC PA	BANGOR	ME	4,464
FEDEX FREIGHT INC	HARRISON	AR	4,449
PAUL G WHITE TILE CO INC	PORTLAND	ME	4,427
PAPE CHEVROLET INC	SOUTH PORTLAND	ME	4,416
NEW ENGLAND DISCOUNT RETAILERS INC	MASHPEE	MA	4,404
CEC ENTERTAINMENT INC	IRVING	TX	4,394
LARRY'S CAR WASH INC	SABATTUS	ME	4,385
THE GRILL ROOM LLC	PORTLAND	ME	4,379
BIDDEFORD SAVINGS BANK	BIDDEFORD	ME	4,368
NADEAU LOGGING INC	FORT KENT	ME	4,346
WAS COFFEE LLC	NORTH BERWICK	ME	4,336
AUBURN MOTOR SALES	AUBURN	ME	4,330

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
PRECAST CONCRETE PRODUCTS OF ME INC	TOPSHAM	ME	4,288
SMITTYS CINEMA SANFORD LLC	MERRIMAC	MA	4,280
H & M HENNES & MAURITZ LP	NEW YORK	NY	4,277
WILSON STREAM REALTY	PORTLAND	ME	4,268
OPTOS INC	MARLBOROUGH	MA	4,207
SPRINGBROOK REALY LLC	KENNETT SQUARE	PA	4,163
JAD FRANCHISES	DURHAM	ME	4,162
GOGGINS SUPERMARKET INC	RANDOLPH	ME	4,146
CORNER STORE INC	DIXFIELD	ME	4,131
MAINE CHIROPRACTIC HEALTH	LEWISTON	ME	4,109
MARTIN WHITAKER MD	NORWAY	ME	4,100
PETER THERIAULT JR INC	DANFORTH	ME	4,086
COUSINEAU WOOD PRODUCTS OF MAINE	NO ANSON	ME	4,077
BERMAN & SIMMONS PA	LEWISTON	ME	4,067
VILLAGE SUBARU	BANGOR	ME	4,066
NEUROLOGY ASSOCIATES OF EASTERN MAINE PA	BANGOR	ME	4,064
TREMBLAY & LEVESQUE INC	WEST ENFIELD	ME	4,052
NIGHTINGALE STEPHEN	ELLSWORTH	ME	4,043
PEDIATRIC CARDIOLOGY ASSOC	SCARBOROUGH	ME	4,035
KATHERINE HEER DMD PC	WEST FARMINGTON	ME	4,032
DEKAF, INC	ROCKLAND	ME	4,013
MOIR FARMS LLC	WOODLAND	ME	4,008
THOMAS LESLIE E	SCARBOROUGH	ME	3,997
MAINE DISTRIBUTORS	BANGOR	ME	3,993
PASSAMAQUODDY WILD BLUEBERRY CO	COLUMBIA FALLS	ME	3,977
MOUNTAIN MACHINE WORKS	AUBURN	ME	3,930
MARTIN STEPHEN S	PRESQUE ISLE	ME	3,929
DERMATOLOGY ASSOCIATES LLC	PORTLAND	ME	3,918
GIBBS OIL CO LIMITED PARTNERSHIP	LYNNFIELD	MA	3,871
CAM MFG INC	PRESQUE ISLE	ME	3,834
ADP INC	ROSELAND	NJ	3,830
BLUE HILL MARKET INC #126	BLUE HILL	ME	3,807
SOUTHERN MAINE INDUSTRIES CORP	GORHAM	ME	3,803
ACADIA TRUST NA	PORTLAND	ME	3,786
CONSOLIDATED ELECTRICAL DISTRIBUTORS INC	IRVING	TX	3,778
BOULEVARD MOTEL CORP	SILVER SPRING	MD	3,770
GULF OIL LIMITED PARTNERSHIP	FRAMINGHAM	MA	3,764
WOODLANDS SENIOR LIVING OF BREWER L	WATERVILLE	ME	3,762
BREWER FEDERAL CREDIT UNION	BREWER	ME	3,760
SEBAGO BREWING COMPANY	GORHAM	ME	3,759
SEA DOG BREW PUB III LLC	PORTLAND	ME	3,758
OAKWOODS LUMBER INC	N BERWICK	ME	3,751
PEDIATRIC ASSOC OF LEWISTON PA	LEWISTON	ME	3,747
DUCAS LOGGING INC	WALLAGRASS	ME	3,737
SYL-VER LOGGING INC	ALLAGASH	ME	3,717
H E CALLAHAN CONSTRUCTION INC	AUBURN	ME	3,711
EMERSON CHEVROLET BUICK INC	AUBURN	ME	3,709
LIONEL THERIAULT INC	PRESQUE ISLE	ME	3,676
AFFILIATED HEALTHCARE MANAGEMENT	BANGOR	ME	3,670
FRIGON DENNIS W	ROCKWOOD	ME	3,666
ACADIA HOME CARE	ORLANDO	FL	3,665
CIT COMMUNICATIONS FINANCE CORP	LIVINGSTON	NJ	3,663
SAMS ITALIAN FOODS INC	LEWISTON	ME	3,661
PARKER LUMBER CO	BRADFORD	ME	3,653

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
WAYFARER MARINE CORPORATION	CAMDEN	ME	3,637
HASKELL LUMBER INC	LINCOLN	ME	3,632
ADIDAS AMERICA INC	SPARTANBURG	SC	3,629
OPTOMETRIC ASSOCIATES DRS BOURNAKEL& BEALE P A	LEWISTON	ME	3,622
LRI INC	LEWISTON	ME	3,611
GORHAM HEALTH CARE INC	LEWISTON	ME	3,605
C & G BROWN INC	LITCHFIELD	ME	3,604
S M R T INC	PORTLAND	ME	3,597
COLDSTREAM LLC	VEAZIE	ME	3,567
PHOENIX WELDING	PORTLAND	ME	3,533
MAINE BUCKET COMPANY INC THE	LEWISTON	ME	3,532
OXFORD FEDERAL CREDIT UNION	MEXICO	ME	3,530
MERLE LLOYD & SONS	ANSON	ME	3,530
RIVERRIDGE ASSOCIATES	PORTLAND	ME	3,507
FREEPORT INN	FREEPORT	ME	3,482
ALLAGASH BREWING CO INC	PORTLAND	ME	3,479
PROSTHODONTICS ASSOCIATES PA	SOUTH PORTLAND	ME	3,462
SENTRY INN AT YORK HARBOR LLC	LEWISTON	ME	3,447
DOWNEAST VET EMERGENCY CLINIC	PORTLAND	ME	3,444
SCOTT DUGAS TRUCKING & EXCAVATING	YARMOUTH	ME	3,438
FEBVIR INC	JACKMAN	ME	3,438
LOGLAND FOREST PRODUCTS	NORRIDGEWOCK	ME	3,437
FACIAL & ORAL SURGERY ASSOCIATES PA	AUGUSTA	ME	3,417
JOKERS TWO INC	PORTLAND	ME	3,411
HARVEY INDUSTRIES INC	WALTHAM	MA	3,409
MID-COAST RECREATION CENTER INC	ROCKPORT	ME	3,401
ORONO OPERATIONS LLC	ORONO	ME	3,388
BRANN & ISAACSON LLP	LEWISTON	ME	3,380
TNT ROAD COMPANY INC	FORT KENT	ME	3,373
CENTRAL MAINE ENDODONTICS PA	AUBURN	ME	3,356
WATERVILLE COUNTRY CLUB INC	WATERVILLE	ME	3,343
WINGFOOT COMMERCIAL TIRE SYSTEMS	FORT SMITH	AR	3,337
V & R VARIETY	HARTLAND	ME	3,334
FAIRLAWN GOLF CLUB	POLAND	ME	3,326
TYLER TECHNOLOGIES INC	DALLAS	TX	3,323
HAMLINS SPORTS WORLD INC	WATERVILLE	ME	3,282
MATHIEU'S SAW & TOOL INC	LEWISTON	ME	3,274
CMC LLC	AUBURN	ME	3,260
CIANBRO FABRICATION & COATING CORP	PITTSFIELD	ME	3,259
NEW HERMON MOUNTAIN INC	PROSPECT	ME	3,254
BODYWORKS ENTERPRISE	BIDDEFORD	ME	3,247
ZALE DELAWARE INC	IRVING	TX	3,213
MERIDIAN MOBILE HEALTH LLC	BANGOR	ME	3,212
MCCANN FABRICATION	NEW GLOUCESTER	ME	3,189
SIRUS HAMZAVI MD LLC PA	LEWISTON	ME	3,170
JOKERS THREE INC	PORTLAND	ME	3,168
SOUTH PORT MARINE LLC	S PORTLAND	ME	3,167
MAINE STANDARDS COMPANY LLC	WINDHAM	ME	3,159
LANCO ASSEMBLY SYSTEMS	WESTBROOK	ME	3,153
JSI STORE FIXTURES ACQUISITIONS COR	MILO	ME	3,131
FABIAN OIL INC	OAKLAND	ME	3,117
MGT LOGGING INC	SAINT FRANCIS	ME	3,112
MAINE ASSISTED LIVING LLC	LOUISVILLE	KY	3,110
RUDMAN & WINCHELL, LLC	BANGOR	ME	3,107

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
ISLAND BREWING, LLC	WINTHROP	ME	3,082
JAMES W SEWALL CO INC	OLD TOWN	ME	3,078
M & B FARMS	WOODLAND	ME	3,050
OLYMPUS AMERICA INC	CENTER VALLEY	PA	3,048
KITTERY OPTOMETRIC ASSOC	KITTERY	ME	3,044
HOLIDAY HEALTH & RACQUET CLUB INC	PORTLAND	ME	3,019
ARAMARK EDUCATIONAL SERVICES, INC	PHILADELPHIA	PA	3,012
HYDROBLEND INC	NAMPA	ID	3,007
NORTHERN MAINE HAULING, INC	SKOWHEGAN	ME	2,990
CATANGA RIVER CORP	LEWISTON	ME	2,989
MICRO TECHNOLOGIES INC	RICHMOND	ME	2,981
MOTEL 6 OPERATING LP	CARROLLTON	TX	2,977
NEW ENGLAND WIRE PRODUCTS	WESTON	MA	2,968
MORNINGSTAR MARBLE & GRANITE INC	TOPSHAM	ME	2,966
FUEL INC	LEWISTON	ME	2,939
VEAZIE VETERINARY CLINIC PA	VEAZIE	ME	2,926
TRIPLE CROWN FARMS INC	PRESQUE ISLE	ME	2,923
D C FARMS INC	MAPLETON	ME	2,918
BEDARD PHARMACY INC	LEWISTON	ME	2,910
REEBOK INTERNATIONAL LTD & UNITARY SUBS	CANTON	MA	2,909
J S L INVESTMENTS LLC	PORTLAND	ME	2,908
UNION STREET ATHLETICS	BANGOR	ME	2,903
SIEMENS DIAGNOSTICS FINANCE CO LLC	INDIANAPOLIS	IN	2,900
RAND DENTISTRY LLC	BREWER	ME	2,897
HEBERT BROS	MADAWASKA	ME	2,893
MAINE SHELLFISH CO INC	ELLSWORTH	ME	2,883
D J CAMPBELL INC	DANFORTH	ME	2,880
PULLEN INVESTMENT GROUP LLC	BRUNSWICK	ME	2,870
ANZELC PAMELA A	PORTLAND	ME	2,846
DAVIS FORESTY PRODUCTS INC	DANFORTH	ME	2,828
RELIANCE STANDARD LIFE INS CO	PHILADELPHIA	PA	2,827
EAGLE INDUSTRIES INC	HOLLIS CENTER	ME	2,810
JAKE BARBOUR INC	ROCKLAND	ME	2,800
CASELLA WASTE SYSTEMS INC	RUTLAND	VT	2,798
STEAMBOAT PARTNERS, INC.	SEARSPORT	ME	2,793
THE MONTALVO CORPORATION	GORHAM	ME	2,781
SITWERX	KENDUSKEAG	ME	2,766
BEACON SALES CO INC	PEABODY	MA	2,766
KDJW ASSOCIATES	BANGOR	ME	2,749
J WESTON WALCH PUBLISHER	PORTLAND	ME	2,748
CASELLA RECYCLING LLC	RUTLAND	VT	2,707
GENEVA CAPITAL LLC	ALEXANDRIA	MN	2,703
BANGOR TRUCK & TRAILER SALES INC	HERMON	ME	2,695
COFFEE BY DESIGN INC	PORTLAND	ME	2,693
CISCO SYSTEMS CAPITAL CORP	SAN JOSE	CA	2,685
CURRY PRINTING AND COPY CENTER	PORTLAND	ME	2,682
UNION TANK CAR CO	CHICAGO	IL	2,676
WILLOW RUN DENTAL ASSOCIATION PA	AUBURN	ME	2,674
NATANIS GOLF COURSE	VASSALBORO	ME	2,670
EASTERN MAINE EMERGENCY VETERINARY	BREWER	ME	2,670
KNOWLES INDUSTRIAL SERVICES CORP	GORHAM	ME	2,657
WOODLANDS SENIOR LIVING OF HALLOWEL	WATERVILLE	ME	2,652
DSW SHOE WAREHOUSE INC	COLUMBUS	OH	2,647
2628-6013 QUEBEC INC	ST GEORGES BEAUCE	QC	2,621

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
IDEXX PHARMACEUTICALS INC	WESTBROOK	ME	2,613
PIEDMONT AIRLINES INC	MIDDLETOWN	PA	2,612
GREGORY SARKA DDS MD LLC	CAPE ELIZABETH	ME	2,612
WATERVILLE SNF OPERATIONS LLC	WATERVILLE	ME	2,611
STEWART TERRACE LLC	FREEMPORT	ME	2,610
SIMARD & SONS INC	LEWISTON	ME	2,604
LAWRENCE E LAVY DMD PA	AUBURN	ME	2,602
ALLEN SCREEN PRINTING	SCARBOROUGH	ME	2,597
DISCOUNT BEVERAGE & REDEMPTION CENTER	PORTLAND	ME	2,596
G LAVOIE INC	FORT KENT	ME	2,594
CSI LEASING INC	ST LOUIS	MO	2,583
TRUE NORTH HOLDINGS LLC	AUBURN	ME	2,577
XL GOLF	HAMPDEN	ME	2,574
SNIDER T & REMLEY J PTNRS	AROMORE	PA	2,567
AUBURN CAR WASH LLC	AUBURN	ME	2,565
THOMPSON VOLKSWAGON INC	WATERVILLE	ME	2,560
M DRUG LLC	BANGOR	ME	2,556
ACADIA FEDERAL CREDIT UNION	FORT KENT	ME	2,533
HARTFORD INC	LEWISTON	ME	2,520
BRACKETT MACHINE INC	WESTBROOK	ME	2,517
HOYT EYE CARE CENTER LLC	ROCKPORT	ME	2,517
THE LANE GROUP	BREWER	ME	2,507
HENNESSEY JR EDWARD L	MACHIAS	ME	2,506
SOUTHERN ME ORAL&MAXILLO FACIAL SUR	WINDHAM	ME	2,505
ACADIA MED ARTS AMBULATORY SURGICAL	BANGOR	ME	2,502
E J JALBERT INC	FORT KENT	ME	2,500
C B KENWORTH INC	SOUTH PORTLAND	ME	2,492
IMAGE INC	POLAND SPRINGS	ME	2,486
CRANE BROTHERS INC	EXETER	ME	2,485
ROOPERS, INC	LEWISTON	ME	2,483
A A MARINO INC	HOULTON	ME	2,482
BATES MILL DERMATOLOGY PLLC	LEWISTON	ME	2,472
DARLING'S INC	BREWER	ME	2,458
OCB RESTAURANT CO.	EAGAN	MN	2,454
STATE FARM MUTUAL AUTOMOBILE INS CO	BLOOMINGTON	IL	2,453
JOHN S SKVORAK JR DMD	WESTBROOK	ME	2,453
MAINE-LY FOODS INC	ROCKLAND	ME	2,452
RIVERBEND MANAGEMENT LLC	PORTLAND	ME	2,434
RBS ASSET FINANCE INC	CLEVELAND	OH	2,431
CHIEFS LLC	LEWISTON	ME	2,430
N H BRAGG & SONS	BANGOR	ME	2,427
KSW FCU	WATERVILLE	ME	2,419
ACME-MONACO CORP	PLAINVILLE	CT	2,408
WELLS WOOD TURNING & FINISHING INC	BUCKFIELD	ME	2,408
KATHLEEN S WINN DMD PA	BRUNSWICK	ME	2,401
S & J CONTRACTORS INC	LEWISTON	ME	2,395
KEMPTON TOBEY & SON INC	PALERMO	ME	2,391
PENOBSCOT SHORES ASSOCIATION	BELFAST	ME	2,381
BANGOR LETTER SHOP INC	BANGOR	ME	2,355
WOODLANDS SENIOR LIVING OF ROCKLAND	WATERVILLE	ME	2,342
TROYCO LLC	CARIBOU	ME	2,341
SELECT PHYSICAL THRPY HOLDINGS INC	MECHANICSBURG	PA	2,337
MEMIC SERVICES INC	PORTLAND	ME	2,333
LAND ROVER OF SCARBOROUGH INC	SCARBOROUGH	ME	2,329

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
XANADU INC	MACHIAS	ME	2,327
DESJARDINS LOGGING INC	WALLAGRASS	ME	2,318
KLEINSCHMIDT ASSO	PITTSFIELD	ME	2,312
WEST MARINE PRODUCTS	WATSONVILLE	CA	2,309
GARD INNS	FREEPORT	ME	2,292
ANDERSON FAMILY TREE FARMS	CRYSTAL	ME	2,276
KP MANAGEMENT INC	LEWISTON	ME	2,275
ROWE FORD SALES	WESTBROOK	ME	2,271
DEROSA & CHAMBERLAND LLC	LEWISTON	ME	2,254
GIFFORDS FAMOUS ICE CREAM	SKOWHEGAN	ME	2,250
AFFILIATED MATERIAL SERVICES	BANGOR	ME	2,249
CHAMBERLAND JAMES M	SAINT AGATHA	ME	2,248
BISSON TRANSPORTATION INC	BRUNSWICK	ME	2,234
FULL COURT PRESS INC	WESTBROOK	ME	2,229
PINE TREE VETERINARY HOSPITAL	AUGUSTA	ME	2,228
BERNSTEIN SHUR SAWYER & NELSON	PORTLAND	ME	2,215
FARMINGTON OPERATIONS LLC	FARMINGTON	ME	2,210
K & D MILLWORKS INC	WINDHAM	ME	2,208
LEON E BARD & SONS INC	LISBON FALLS	ME	2,202
GARDNER CHIPMILLS HOULTON LLC	LINCOLN	ME	2,194
DD LOGGING INC	FORT KENT	ME	2,188
W W GRAINGER INC & SUBS	LAKE FOREST	IL	2,179
WILLARD C DOYEN & SONS	MAPLETON	ME	2,174
ASSOCIATED HEALTH RESOURCES INC	AUGUSTA	ME	2,171
SEBAGO TECHNICS INC	WESTBROOK	ME	2,171
BROWN STEPHEN W	CLINTON	ME	2,167
LOST VALLEY INC.	AUBURN	ME	2,162
SANDY RIVER II	PORTLAND	ME	2,148
CARAVAN BEADS INC	PORTLAND	ME	2,140
YANKEE CANDLE CO INC	SOUTH DEERFIELD	MA	2,137
HOSPSERV INC	WALES	ME	2,132
POULIN & ASSOCIATES EYE CENTER	WATERVILLE	ME	2,126
FIVE STAR GRAPHICS INC	LEWISTON	ME	2,125
FARM CREDIT LEASING SERV CORP	GREENWOOD VILLAGE	CO	2,117
NORTHEAST WELDING & FABRICATION INC	AUBURN	ME	2,109
SHOE SHOW INC	CONCORD	NC	2,102
MARC BLAIS GENERAL CONTRACTOR, INC.	LEWISTON	ME	2,099
MCPHERSON TIMBERLANDS LLC	HERMON	ME	2,096
DIALYSIS CLINIC INC	NASHVILLE	TN	2,089
RAY LABBE & SONS INC	BRUNSWICK	ME	2,088
WILLIS OF NORTHERN NEW ENGLAND INC	LEWISTON	ME	2,083
NORMAN HANSON & DETROY	PORTLAND	ME	2,076
DREWS DENTAL SERVICES	LEWISTON	ME	2,069
CHEMICAL PRODUCTS CORP	CARTERSVILLE	GA	2,066
FALMOUTH OPERATIONS LLC	FALMOUTH	ME	2,058
FRED T LLC	NEW GLOUCESTER	ME	2,057
CELLARS OF MAINE	SOUTH CASCO	ME	2,048
KINNEY MICHAEL W	DANFORTH	ME	2,041
R M DAVIS INC	PORTLAND	ME	2,036
A W CROPLEY INC	BROOKTON	ME	2,030
CYR POTATO CORP	MADAWASKA	ME	2,028
SEYWERD MARJAN S	MANCHESTER	ME	2,002
WALKER INDUSTRIAL SERVICES INC	SKOWHEGAN	ME	2,000
CARE & COMFORT	WATERVILLE	ME	1,995

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
BRUNSWICK EYE CARE ASSOCIATES	BRUNSWICK	ME	1,992
PFC LOGGING INC	DANFORTH	ME	1,990
J'MIRAL U.S.	MADAWASKA	ME	1,983
J T PROPERTIES	LINCOLN	ME	1,978
BMT LOGGING INC	FORT KENT	ME	1,970
PRESERVATION BATH LLC	BATH	ME	1,965
FIRST FINANCIAL MORTGAGE CORP.	PORTLAND	ME	1,965
SPENCER GIFTS LLC	CHALOTTE	NC	1,964
T KEVIN SULLIVAN DMD LLC	BRUNSWICK	ME	1,955
SUB BUILDERS INC	PORTLAND	ME	1,949
COMPASS HEALTH ANALYTICS INC	PORTLAND	ME	1,946
BERUBES COMPLETE AUTO CARE INC	LEWISTON	ME	1,945
BERCE POTATO CO INC	SAINT AGATHA	ME	1,938
GARY C FERGUSON DMD MS LLC	WATERVILLE	ME	1,933
JAMA COFFEE INC	BREWER	ME	1,923
NEOKRAFT SIGNS INC	LEWISTON	ME	1,918
PINE POINT REALTY INC	PORTLAND	ME	1,917
MORRELL DANA	CARIBOU	ME	1,908
CITIFINANCIAL INC	TAMPA	FL	1,908
HOGAN ROAD MOTORS	BANGOR	ME	1,902
STROUDWATER ASSOCIATES	PORTLAND	ME	1,899
CONNOR MANAGEMENT LLC	LEWISTON	ME	1,890
WATERWORKS CARWASH INC	WATERFORD	ME	1,889
HERBERT L HARDY & SON INC	DYER BROOK	ME	1,874
KMA INC	TURNER	ME	1,863
WASTE MANAGEMENT OF NH	ROCHESTER	NH	1,853
JAGGER BROTHERS INC	SPRINGVALE	ME	1,850
MAINE DERMATOLOGY LLC	LINCOLNVILLE	ME	1,849
SUN CITY TANNING INC	PORTLAND	ME	1,844
ACADIA INSURANCE CO	WESTBROOK	ME	1,842
ENTRUST INC	WESTBROOK	ME	1,841
BLAIS GREENHOUSE INC	LEWISTON	ME	1,826
VOISINE BROS INC	FORT KENT MILLS	ME	1,822
MAINE MOLECULAR QUALITY CONTROLS IN	SCARBOROUGH	ME	1,821
INLAND TECHNOLOGIES INTERNATIONAL L	TRURO	NS	1,816
HEARTLAND LEASING CORP OF MISSOURI	LAKESWOOD	CO	1,812
DOWNEAST CONCEPTS INC	YARMOUTH	ME	1,811
ROCKLAND GOLF CLUB INC	ROCKLAND	ME	1,806
CAPPZA INC	WATERVILLE	ME	1,800
FAMILY EYEHEALTH & CONTACT LENS CTR	LEWISTON	ME	1,797
MAINE HIGHLANDS FED CREDIT UNION	DEXTER	ME	1,794
BERKELEY LASERPRINTED MAILINGS, INC	CUMBERLAND	ME	1,790
TRIMEN ENTERPRISES INC	AUBURN	ME	1,772
STILLWATER SOFT SERVE	OLD TOWN	ME	1,757
S E C INC	ROCKLAND	ME	1,746
SEARSPORT PINE GOLF COURSE INC	SEARSPORT	ME	1,737
FORESIDE FITNESS & TENNIS LLC	FALMOUTH	ME	1,736
CYR BROTHERS LLC	HERMON	ME	1,735
THERIAULT BOYS INC	FORT KENT MILLS	ME	1,734
DUPONT GERALD R	NEW GLOUCESTER	ME	1,733
SKOWHEGAN SNF OPERATIONS LLC	SKOWHEGAN	ME	1,730
CENTRAL MAINE CHRY-PLYM-DODGE	WATERVILLE	ME	1,722
J P MARTIN & SONS CONSTRUCTION CORP	CARIBOU	ME	1,715
COMPUTECH INC	LEWISTON	ME	1,714



<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
AMEDISYS MAINE PLLC	BATON ROUGE	LA	1,711
BELFAST OPERATIONS LLC	BELFAST	ME	1,704
THE WATERWORKS INC	BANGOR	ME	1,679
R H WALES & SON INC	LOVELL	ME	1,676
ESTHETIC & RECONSTRUCTIVE DENTISTRY	WATERVILLE	ME	1,669
MEADER LENNY R	NEW SHARON	ME	1,668
PORTS AMERICA MAINE INC	JERSEY CITY	NJ	1,664
BANGOR CHRISTIAN SCHOOLS	BANGOR	ME	1,661
SODEXO OPERATIONS LLC	BUFFALO	NY	1,660
COAST LINE CREDIT UNION	SOUTH PORTLAND	ME	1,648
ROGERS PRECISION MACHINE INC	LEWISTON	ME	1,646
CREATIVE BROADCAST CONCEPTS INC	BIDDEFORD	ME	1,645
NEC FINANCIAL SERVICES INC	SADDLE BROOK	NJ	1,644
INTERSTATE SEPTIC SYSTEMS INC	ROCKLAND	ME	1,644
LUCERNE FARMS INC	FORT FAIRFIELD	ME	1,642
SHIP RIGHT SOLUTIONS LLC	S PORTLAND	ME	1,639
WOODLANDS SENIOR LIVING OF CAPE ELI	WATERVILLE	ME	1,632
CAPITAL FAMILY PRACTICE PA	AUGUSTA	ME	1,629
MACOMBER INC	PORTLAND	ME	1,618
RECORD TOWN USA LLC	ALBANY	NY	1,603
EDDIE BAUER LLC	BELLEVUE	WA	1,602
LINCOLN ME FEDERAL CU	LINCOLN	ME	1,599
GUIMOND JAMIE	FORT KENT	ME	1,599
C P TECHNOLOGIES INC	SACO	ME	1,591
WINDWARD GARDENS LLC	CAMDEN	ME	1,588
CR TANDBERG INC	WINDHAM	ME	1,586
EDDINGTON MARKET INC	EDDINGTON	ME	1,586
SAUCIER'S IGA, INC.	VAN BUREN	ME	1,582
KINNEY KENNETH M	SEARSPORT	ME	1,577
PORTLAND GASTROENTEROLOGY ASSOCIATES	PORTLAND	ME	1,566
SCARBOROUGH OPERATIONS LLC	SCARBOROUGH	ME	1,564
HANDYMAN EQUIP RENTAL CO INC	PORTLAND	ME	1,560
FOX RIDGE LLC	AUBURN	ME	1,557
EVERGREEN INDEMNITY LTD.	LEWISTON	ME	1,556
MRB LLC HOUSE OF FITNESS	LEWISTON	ME	1,551
COTE JEFF L	BOWDOIN	ME	1,547
WHEN PIGS FLY INC	YORK	ME	1,538
PENBAY VETERINARY ASSOCIATES INC	ROCKPORT	ME	1,531
GLEN COVE DENTAL ASSOC PA	ROCKPORT	ME	1,524
HOLDEN AGENCY	PORTLAND	ME	1,523
GG DIRECT A MAINE CORP	PORTLAND	ME	1,521
ROCKPORT MARINE INC	ROCKPORT	ME	1,518
KATHRYN L HORUTZ DMD LLC	PORTLAND	ME	1,517
IDEXX DISTRIBUTION INC	WESTBROOK	ME	1,515
LAWRENCE RUSSELL S	SOUTH THOMASTON	ME	1,507
COSMETIC & GENERAL DENTISTRY	WINTHROP	ME	1,507
THE COUNTY QUICKSTOP INC	LONDONDERRY	NH	1,506
MORIN FORESTRY INC	FORT KENT	ME	1,497
DOWN EAST EMULSIONS LLC	BANGOR	ME	1,488
PIENANA INC	PRESQUE ISLE	ME	1,480
PRESQUE ISLE COUNTRY CLUB	PRESQUE ISLE	ME	1,478
LEWGOVS LLC	OLD TOWN	ME	1,475
MDL INC KENTUCKY FRIED CHICKEN	PRESQUE ISLE	ME	1,474
ALBIN, RANDALL & BENNETT	PORTLAND	ME	1,474

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
WING LI LUNG INC	PRESQUE ISLE	ME	1,472
FULLER CHEVROLET-GMC, INC	ROCKLAND	ME	1,470
KENNEBEC INTERNAL MEDICINE	AUGUSTA	ME	1,452
RAMPART BITUMINOUS LLC	WINDHAM	ME	1,452
SWAMP BUCK RESTAURANT & LOUNGE	FORT KENT	ME	1,448
JOHN'S CONVENIENCE PLUS INC	FORT KENT	ME	1,439
CUMBERLAND DENTAL ARTS PA	CUMBERLAND	ME	1,439
CARIBOU EYECARE PA	CARIBOU	ME	1,438
KING NEPTUNE INC	WINSLOW	ME	1,427
JACQUES ANDREW P	BINGHAM	ME	1,421
RAYMOND T BEDETTE DDS PA	AUBURN	ME	1,420
WILL'S SHOP N SAVE	GLEBURN	ME	1,420
GEORGES BANANA STAND INC	CORNVILLE	ME	1,420
SUNSHINE ACRES LLC	PORTLAND	ME	1,420
CAND INC	WESTBROOK	ME	1,419
HF ENTERPRISES INC	BATH	ME	1,418
CLOSE ENTERPRISES INC	PORTLAND	ME	1,415
WALTZ PHARMACY INC	CAMDEN	ME	1,415
W L STURGEON INC	CORNISH	ME	1,404
THIVIERGE RANDAL J	WEST ROCKPORT	ME	1,404
BACON PRINTING INC	BANGOR	ME	1,400
HARDWARE ACQUISITION CO LLC	PORTLAND	ME	1,392
WILKINSON TERRY E	GRAY	ME	1,391
WOODMANS LLC	ORONO	ME	1,390
L E TAYLOR + SONS	PORTER	ME	1,375
FOSTER COLOR LAB INC.	HAMPDEN	ME	1,371
CRYSTAL SPRING WATER COMPANY	AUBURN	ME	1,371
JC DELIMBING LLC	FORT KENT	ME	1,370
JUNDT FAMILY FITNESS	ALEXANDER	ME	1,364
MCCORMICK AND BOUCHARD EYE CARE LLC	DAMARISCOTTA	ME	1,363
MANHATTAN BRIDGE	LEWISTON	ME	1,362
ROUSSEL LOGGING INC	MADAWASKA	ME	1,362
FRANKLIN CHRYSLER INC	FARMINGTON	ME	1,360
RENTOWN INC	PRESQUE ISLE	ME	1,356
JAMES P HERBERT DMD PA	LEWISTON	ME	1,355
MERIT OF MAINE INC	LEWISTON	ME	1,351
KARDEX REMSTAR LLC	WESTBROOK	ME	1,350
DIESEL FUEL SYSTEMS INC	BANGOR	ME	1,343
MOUNT PLEASANT DENTAL CARE PA	WEST ROCKPORT	ME	1,340
LANK MACHINING CO LLC	SACO	ME	1,337
LAWRENCE AMOS P	SAINT ALBANS	ME	1,336
HAMMOND CLIFTON K	BELGRADE	ME	1,335
MTN MAPLE PRODUCTS INC	JACKMAN	ME	1,332
NEW ENGLAND CASTINGS LLC	HIRAM	ME	1,330
JELLISON FITNESS	S PORTLAND	ME	1,327
BISSON'S PAINTING + CARPENTRY INC	LEWISTON	ME	1,326
NORTH DEERING VETERINARY HOSPITAL LLC	PORTLAND	ME	1,324
FRG INC	TOPSHAM	ME	1,323
KENNEBUNK OPERATIONS LLC	KENNEBUNK	ME	1,318
AUBURNDALE CLEANING CENTER INC	AUBURN	ME	1,317
OLYMPIA EQUITY INVESTORS XII	PORTLAND	ME	1,303
BARSTOW III GEORGE	WESTBROOK	ME	1,300
LEWISTON MUNICIPAL FED CREDIT UNION	LEWISTON	ME	1,299
TAGGART CONSTRUCTION INC.	FREEPORT	ME	1,296

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
FAST BREAKS INC	LEWISTON	ME	1,285
BMW OF NORTH AMERICA LLC	WESTWOOD	NJ	1,277
HUTTIG INC	CHESTERFIELD	MO	1,275
ANTONIOS NEW YORK DELI	LISBON	ME	1,271
PELLETIER LARRY L	ORRINGTON	ME	1,269
FOUR SEASON GROUNDS CARE INC	BRUNSWICK	ME	1,265
RIPLEY & FLETCHER CO	SOUTH PARIS	ME	1,261
BASHAM TREE SERVICE INC	SOUTH CHINA	ME	1,261
STAAR PROPERTIES LLC	ORONO	ME	1,245
VFS FINANCING INC	FT MYERS	FL	1,242
GRANT'S BAKERY INC	LEWISTON	ME	1,233
DAWSON SMITH PURVIS & BASSETT PA	PORTLAND	ME	1,233
MORIN MARCEL	SAINT DAVID	ME	1,232
MARK'S INC	LISBON FALLS	ME	1,224
MORINS MACHINE SHOP INC	LEWISTON	ME	1,222
AETNA LIFE INSURANCE CO	HARTFORD	CT	1,222
BEEAKER WILLIAM P	TURNER	ME	1,219
EVERGREEN CUSTOM PRINTING INC	AUBURN	ME	1,208
MAINE EDUCATION ASSN	AUGUSTA	ME	1,201
NADEAU ORTHODONTICS PA	KENNEBUNKPORT	ME	1,200
WDQ INC	BELFAST	ME	1,196
WARREN DAPHNE G	SACO	ME	1,194
CAHILL TIRE INC	BATH	ME	1,190
BELFAST CO-OPERATIVE INC	BELFAST	ME	1,187
ROLLER RINK INC	PORTLAND	ME	1,180
HELI MODIFIED INC	CORNISH	ME	1,174
SOMATEX INC	PITTSFIELD	ME	1,169
SMALL CRAIG K	CARIBOU	ME	1,165
THE FRONT ROOM LLC	PORTLAND	ME	1,164
ARMSTRONG FAMILY INDUSTRIES INC	HERMON	ME	1,155
MILAD BOZORGNIA DMD PA	EAST WILTON	ME	1,154
ROUTE 22 SERVICE CENTER INC	WESTBROOK	ME	1,149
TOBEY SHEETMETAL CO INC	ELIOT	ME	1,142
ROCKLAND ANIMAL HOSPITAL LLC	ROCKLAND	ME	1,142
TWIN CITY SHEET METAL, INC.	BANGOR	ME	1,122
BEAUREGARD EQUIPMENT INC	COLCHESTER	VT	1,119
BOULOS COMPANY THE	PORTLAND	ME	1,119
NELSON & SMALL INC	PORTLAND	ME	1,118
CAMPBELLS USED AUTO PARTS INC	LISBON	ME	1,111
TIMBER EXPRESS INC	MADISON	ME	1,110
WHITCO WINDHAM LLC	PORTLAND	ME	1,105
TRIPLE M TRUCKING INC	ALLAGASH	ME	1,103
GIGUERE ENTERPRISES INC	WATERVILLE	ME	1,102
PERRY FITTS BOULETTE & FITTON PA	OAKLAND	ME	1,099
EASTERN FIRE PROTECTION CO	AUBURN	ME	1,097
EDWIN PELLETIER & SONS INC	FRENCHVILLE	ME	1,095
GOODWINS ACQUISITION LLC	OXFORD	ME	1,083
CORNER LAUNDROMAT LLC	AUBURN	ME	1,082
FRED'S COFFEE COMPANY	OAKLAND	ME	1,071
QUARTER POINT WOODWORKING LLC	WINDHAM	ME	1,071
KENNEBEC VALLEY DENTAL ARTS PA	FAIRFIELD	ME	1,070
MICHELE E SPEKHARDT DMD PA	BANGOR	ME	1,068
B & B INC	WATERVILLE	ME	1,062
ELLSWORTH BUCKSPORT DENTAL ASSOC PA	ELLSWORTH	ME	1,059

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
NICHOLS RESTAURANT GROUP LTD	RUMFORD	ME	1,057
SODEXHO AMERICA LLC	BUFFALO	NY	1,057
SHIRETOWN INVESTMENTS	PRESQUE ISLE	ME	1,053
SMITH CARL W	MAPLETON	ME	1,044
EASTERN MOUNTAIN SPORTS INC	PETERBOROUGH	NH	1,036
DR STEVEN ZEMBROSKI DMD INC	AUGUSTA	ME	1,034
PORTLAND BIOLOGICALS LLC	QUEENS VILLAGE	NY	1,032
CALSON 1	WATERVILLE	ME	1,024
COLE WHITNEY FORD INC	LINCOLN	ME	1,023
MOODYS RESTAURANT	WALDOBORO	ME	1,023
MONTECITO ROADHOUSE INC	WESTBROOK	ME	1,017
COLLETES MONUMENTS INC	LEWISTON	ME	1,012
HEALTHY BEAUTY WELLNESS SPA	LEWISTON	ME	1,010
SNELL FAMILY FARM INC	BAR MILLS	ME	1,004
KD LANDSCAPING COMPANY	FALMOUTH	ME	1,004
TURFS SPORTS PUB INC	PORTLAND	ME	1,002
NICKERSON AUTO SALES INC	WEST FARMINGTON	ME	991
RIVALRIES LLC	PORTLAND	ME	989
DM BLACK INC	WESTBROOK	ME	986
CNA TRUCKING INC	FORT KENT MILLS	ME	981
CARIBOU COUNTRY CLUB	CARIBOU	ME	981
GORGEOUS GELATO LLC	PORTLAND	ME	972
CUSTOM METAL FABRICATORS OF MAINE INC	LEWISTON	ME	971
SWEET SENSATIONS	ROCKPORT	ME	965
TYCO INTEGRATED SECURITY LLC	PRINCETON	NJ	964
MAINE COAST EYE CARE	ROCKPORT	ME	963
SUMMIT ENVIRONMENTAL CONSULTANTS INC	LEWISTON	ME	963
MAINE SALT COMPANY	HERMON	ME	956
NORTHEAST PERIODONTAL ASSOCIATES PA	BANGOR	ME	951
ALLENFARM FENCE COMPANY INC	HERMON	ME	950
MAINE WINTER SPORTS CENTER	LIMESTONE	ME	949
B & R ENERPRISES INC	LEWISTON	ME	948
WOOD MILL INC	NORRIDGEWOCK	ME	927
WORLD KITCHEN LLC	ROSEMONT	IL	926
THERIAULT GERARD	SAINT AGATHA	ME	925
CHIPTOLE MEXICAN GRILL OF COLORADO	DENVER	CO	920
BROWNE BOYS INC	VASSALBORO	ME	918
BULICK PAUL M	WEST BOWDOIN	ME	914
HARRY E NASON INC	AUBURN	ME	914
THE SCIENCE SOURCE LLC	PORTLAND	ME	909
FOOTLONG ENTERPRISE LLC	AUGUSTA	ME	907
D & D CONSTRUCTION INC	HERMON	ME	907
CHIROPRACTIC CORP OF N MAINE	HOULTON	ME	907
OAKES & PARKHURST GLASS INC	MANCHESTER	ME	905
LE CLUB PASSETEMPS INC	LEWISTON	ME	903
HERITAGE MOTOR INN	BUCKSPORT	ME	901
HIGGINS JR PHILIP W	ROCKPORT	ME	890
EASTERN MAINE EYE ASSOCIATES PA	BANGOR	ME	889
MALONEY ALBERT I	WALDOBORO	ME	889
LEE CREDIT EXPRESS INC	AUBURN	ME	887
FORT KENT GOLF CLUB	FORT KENT	ME	882
BEDARD MEDICAL INC	AUBURN	ME	880
A & L CONSTRUCTION INC	PRESQUE ISLE	ME	877
BEAULIEU & SON TRUCKING INC	ST JOHN PLT	ME	876

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
R&R LOGGING INC	FORT KENT	ME	870
JIMMYS HOUSE OF PIZZA INC	WALTHAM	MA	868
BENSON JOYCE	TROY	ME	859
JETBLUE AIRWAYS CORPORATION	LONG ISLAND CITY	NY	858
THE GROUNDS CREW LLC	FALMOUTH	ME	848
ROOSTER BROTHER INC	ELLSWORTH	ME	848
J A & R FARMS	SAINT FRANCIS	ME	847
THE CHISHOLM 2006 CORP	LINCOLN	RI	846
BALBOA CAPITAL CORPORATION	IRVINE	CA	843
WORKGROUP TECHNOLOGY PARTNERS INC	WESTBROOK	ME	842
NEW ELM FARM LLC	FREEPORT	ME	841
PARTNERS PRINTING, INC	SOUTH PORTLAND	ME	837
ENVIROMAT LLC	PORTLAND	ME	835
NORTHBOROUGH REALTY HOLDINGS	CHELMSFORD	MA	821
SCHWARTZBERG GARY D	WATERVILLE	ME	820
COMMERCIAL PAVING LLC	GORHAM	ME	820
JOKAST INC	BRUNSWICK	ME	818
GOSELIN & DUBORD P.A.	LEWISTON	ME	818
M J OUELLETTE & DAUGHTERS INC	CARIBOU	ME	817
SILVER MAPLE FARMS INC	ALBION	ME	815
CIT GROUP THE/EQUIPMENT FINANCING INC	LIVINGSTON	NJ	812
PATRONS OXFORD MUTUAL INSURANCE CO	AUBURN	ME	811
M & M SHEETMETAL & WELDING INC	PRESQUE ISLE	ME	811
OXFORD HILLS DENTAL ASSOCIATES PA	NORWAY	ME	809
ROARING BROOK CONSULTANTS INC	SOUTH BERWICK	ME	800
TRACY L GORDON	STRONG	ME	796
GRONDIN LAURENT N	SABATTUS	ME	792
RICE RENTAL INC	HARTLAND	ME	790
PELLETIER LOUIS A	ALLAGASH	ME	788
S H NEVERS INC	NEW LIMERICK	ME	788
IBM CORP	ARMONK	NY	787
DAVIS ROCKWELL F	FALMOUTH	ME	786
R N HASKINS PRINTING CO INC	OAKLAND	ME	780
OUELLETTE & ASSOC PA	LEWISTON	ME	779
BRELAC INC	ST COME LINIERE	QC	771
HARVEST MOON LLC	ORONO	ME	767
OPERATIONS FORESTIERES	ST PROSPER	QC	765
CATHERINE M. KIMBALL DO PA	WATERVILLE	ME	761
COUNTY YANKEE	HOULTON	ME	760
CAMERON TIRE & SERV CO INC	AUBURN	ME	760
MCTEAQUE HIGBEE CASE COHEN WHITNEY & TOKER, PA	TOPSHAM	ME	758
METABOLIC LEADER LLC PA	SCARBOROUGH	ME	754
PAPE SUBARU INC	SOUTH PORTLAND	ME	754
CROCKETT BRUCE R	FARMINGDALE	ME	753
MALOY PATRICK R	LISBON FALLS	ME	742
R E THOMAS INC	FRANKLIN	ME	741
CAMDEN OPERATIONS LLC	CAMDEN	ME	739
G H M AGENCY INC	WATERVILLE	ME	736
MASSE EARTHWORKS LLC	WOODLAND	ME	736
AUSTIN ASSOCIATES PA CPA'S	AUBURN	ME	735
CHASE VAUGHN L	MAPLETON	ME	731
MONAGHAN LEAHY LLP	PORTLAND	ME	726
MAINE CEDAR LOG HOMES LLC	WINDHAM	ME	725
OLIVER VENDING & MUSIC SYSTEMS	SCARBOROUGH	ME	722

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
ITALIAN EXPRESS INC	LEWISTON	ME	721
RESULTS MARKETING & DESIGN LLC	WESTBROOK	ME	721
ADVANCE TECHNOLOGY INC	SCARBOROUGH	ME	716
JOSEPHS INC	PORTLAND	ME	714
HARRIS R & HARRIS CA PTNRS	DAYTON	ME	713
MELANSON CONSTRUCTION INC	LEWISTON	ME	709
JACTAN MAPLE PRODUCTS INC	JACKMAN	ME	708
D & D SPECIALTIES INC	ST AGATHA	ME	706
LE G CORPORATION	WINSLOW	ME	704
MARK DIAMOND DDS LLC	SCARBOROUGH	ME	702
ELCO INC ELCO PRECISION MACHINE	LEWISTON	ME	699
ROYS BURGERS INC	AUBURN	ME	697
ANGUS ENTERPRISES LLC	ROCKLAND	ME	697
ANCO INC	WATERVILLE	ME	690
B & B PAVING INC	HERMON	ME	684
TRASK DECROW MACHINERY INC	SOUTH PORTLAND	ME	684
BEDFORD RAYMOND P	SKOWHEGAN	ME	683
COTE NEIL H	BOWDOIN	ME	681
WEST MINOT MILL WORK INC	WEST MINOT	ME	671
XURON CORP	SACO	ME	671
CUNNINGHAM WAYNE	WALDOBORO	ME	671
REFURB SUPPLIES LLC	WINDHAM	ME	669
ZIMBA COMPANY, INC.	FAIRFIELD	ME	665
BARRETT JANET P	LEWISTON	ME	658
THERMOFORMED PLASTICS OF NEW ENGLAND LLC	BIDDEFORD	ME	653
PANTIM WOOD PRODUCTS INC	PORTLAND	ME	653
IRISH ANDREW C	PERU	ME	652
COASTAL PRODUCTS COMPANY	LISBON FALLS	ME	652
LEETE & LEMIEUX PA	PORTLAND	ME	643
PROCK MERLE E	WALDOBORO	ME	641
SJ MAINE FOOD INC	BURLINGTON	MA	641
YOUNG GUNS AUTO REPAIR SERVICE INC	LEWISTON	ME	641
KOZAK & GAYER, P.A.	AUGUSTA	ME	633
DONMAR INC	BANGOR	ME	631
STONELEDGE ANIMAL HOSPITAL	WESTBROOK	ME	629
WEBB RIVER SUPPLY	DIXFIELD	ME	628
FROST'S MOBIL SERVICE	PITTSFIELD	ME	625
B & B EMBROIDERY INC	SIDNEY	ME	620
BALBONI PAUL L	OAKLAND	ME	613
ELM CITY SURGICAL PA	WATERVILLE	ME	607
COMMERCIAL DELIVERY SYSTEMS LLC	BANGOR	ME	603
BELMONT MOTEL CORP	SKOWHEGAN	ME	603
REPUBLIC JEWELRY & COIN INC	AUBURN	ME	603
TURNER BRADLEY B	WASHBURN	ME	602
GUIMOND TIMMY H	FORT KENT	ME	598
DAVIS CHIROPRACTIC PA	LEWISTON	ME	597
SOUTHERN MAINE PHYSICAL THERAPY PA	WESTBROOK	ME	595
WELCH JENNIFER	DIXMONT	ME	593
BRADFORD GENERAL STORE INC	BRADFORD	ME	591
NORTHERN MAINE ENTERPRISES INC	PORTLAND	ME	591
TANGLEWOOD ENTERPRISES INC	FORT KENT	ME	590
KTI ENVIRONMENTAL GROUP INC	RUTLAND	VT	590
DESJARDINS JEREMY L	WALLAGRASS	ME	589
ENTERPRISE ELECTRIC INC	LISBON FALLS	ME	586

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
TUESDAY MORNING INC	ADDISON	TX	583
D PLOURDE LOGGING INC	FORT KENT	ME	582
MID MAINE CPL LLC	AUBURN	ME	574
MARGER ENTERPRISES INC	SEARSPORT	ME	573
GREGOIRE'S CAMPGROUND, INC.	WELLS	ME	571
MICHAUD FARMS BROAD ACRES LLC	CHINA VILLAGE	ME	571
SPORTSMANS HARDWARE	WESTBROOK	ME	570
CHOPPER ONE INC	EAGLE LAKE	ME	568
CAMDEN MAINE STAY INN LLC	CAMDEN	ME	568
DEPREY FARMS INC	NEW CANADA	ME	567
FOX PROPERTY MAINTENANCE	FALMOUTH	ME	565
HANND S ON ICE CREAM	BANGOR	ME	561
ELM STREET PRINTING & GRAPHICS INC	CAMDEN	ME	560
BEALS COIN-OP LLC	AUBURN	ME	558
QUALITY COPY INC	HALLOWELL	ME	558
THOMAS ENTERPRISES INC	SEARSMONT	ME	558
KENNETH H ROCKWOOD DVM PA	FARMINGTON	ME	557
BLAKE MICHAEL A	DEXTER	ME	553
MILLER BAKER & COOPER COMPANY	PORTLAND	ME	552
SOUTH BEACH TANNING INC	WATERVILLE	ME	547
MOONLIGHT CLEANERS INC	GRAY	ME	547
GARDIAN BUILDING PROD DISTRIBUTION	AUBURN HILLS	MI	547
HARDY WOLF & DOWNING PA	LEWISTON	ME	543
LINSCOTT A BABETTE	SPRINGFIELD	ME	540
ROBERT DAIGLE & SONS INC	NEW CANADA	ME	540
MIDDLE RANGE POND RESTAURANT LLC	POLAND SPRING	ME	538
KENNEBEC VETERINARY SERV INC	OAKLAND	ME	536
DOWNEAST ORTHOPEDIC ASSOC PA	BANGOR	ME	534
LEVASSEUR PHILIP L	FORT FAIRFIELD	ME	533
RICHARDS BLAINE A	TRENTON	ME	531
KOEHLER WOODWORKS INC	BRUNSWICK	ME	530
TAFT DAVID N	HARPSWELL	ME	530
A Z TECHNICAL INC	CLINTON	ME	529
CALAIS PRESS INC	CALAIS	ME	529
LUCKY ONE THREE LLC	OAKLAND	ME	527
LAWRENCE B & SACHS S PTNRS	HAMPDEN	ME	526
S W COLLINS CO INC	CARIBOU	ME	525
ALBUS BUSINESS GROUP	PORTLAND	ME	523
CASTNER FARM INC	WALDOBORO	ME	522
MAGELLA BOUCHARD LOGGING	FORT KENT	ME	522
GAZ BAR U.S., INC.	ESTCOURT STATION	ME	520
START TO FINISH LLC	LEWISTON	ME	518
MAINE HOSPITAL ASSOCIATION	AUGUSTA	ME	516
MAROON FLOORING INC	WATERVILLE	ME	515
MEDCOM LLC	BANGOR	ME	515
MCBREAIRTY MARTIN	ST JOHN PLT	ME	512
KENT PACKERS INC	FORT KENT	ME	510
MICHAEL T RUETTY DDS LLC	SOUTH PORTLAND	ME	508
RALPH MCNAUGHTON CONSTRUCTION INC	NEWPORT	ME	508
HEUTZ OIL CO INC	LEWISTON	ME	507
MICHAEL R NAWFEL DMD PA	OAKLAND	ME	507
TIDE MILL ENTERPRISES	EDMUNDS TWP	ME	507
HALLOWELL BREWING CO	HALLOWELL	ME	506
BOB BARROWS CHEVROLET INC	WINTHROP	ME	506

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
SOMATEX REALTY LLC	PITTSFIELD	ME	504
ROBINSON KRIGER & MCCALLUM	PORTLAND	ME	502
QUALITY PAVING LLC	CARIBOU	ME	501
WING XING SHENG INC	HOULTON	ME	495
HEATHROW CORPORATION	LEWISTON	ME	495
WATERVILLE PEDIATRICS INC	WATERVILLE	ME	494
CAMDEN ROCKPORT MOTOR INN	CAMDEN	ME	493
FIDELITY NATIONAL CAPITAL INC	MINNETONKA	MN	491
DONALD J. & RACHEL C. PARADIS PTNRS	OAKLAND	ME	491
FORT KENT ANIMAL HOSPITAL PA	FORT KENT	ME	491
PERCY'S AUTO SALES, INC.	PRESQUE ISLE	ME	491
POIRIER TIMOTHY M	WINSLOW	ME	490
ISAACSON & RAYMOND P A	LEWISTON	ME	484
MAINE EDUCATION CREDIT UNION	AUGUSTA	ME	483
NEUMAYER JAMES C	PRESQUE ISLE	ME	477
CAFE CREME INC	BATH	ME	476
ROY T. INC	ST JOHN PLT	ME	475
MANDELL DON	ROCKLAND	ME	473
TRICORP FEDERAL CREDIT UNION	PORTLAND	ME	464
COUNTRY HOME CORP	AUBURN	ME	462
BEACON ANALYTICAL SYSTEMS INC	SACO	ME	461
FEDEX CORPORATE SERVICES	MEMPHIS	TN	455
PINE TREE PHYSICAL THERAPY INC	BANGOR	ME	453
HOLIDAY PROPERTIES OF FT MYERS, INC	ROCKLAND	ME	449
HALLOWELL HILLSIDE TERRACE, LLC	WATERVILLE	ME	448
BRIAN J BOUCHARD & SONS INC	EAGLE LAKE	ME	447
JEAN MORIN INC	FORT KENT	ME	443
SHREE KRISHNA LLC	BRUNSWICK	ME	442
AKZO NOBEL PAINTS LLC	CHICAGO	IL	441
DORR BRUCE S	FORT FAIRFIELD	ME	439
BLUEWATER VETERINARY SERVICES PA	SOUTH PORTLAND	ME	432
CONNELL EQUIPMENT LEASING CO	BERKELEY HEIGHTS	NJ	432
MAINE STREET GRAPHICS INC	BRIDGTON	ME	432
FILLMORES INCORPORATED	SEARSPORT	ME	431
OAKLAND SHEET METAL INC	OAKLAND	ME	431
TRAINING TECHNOLOGIES INTL INC	HAMPDEN	ME	429
DARLING INDUSTRIAL GROUP INC	WELLS	ME	429
NAHEKS INC	GORHAM	ME	429
COASTAL RETAIL CORP SOUTHWEST FOODMART	PRINCETON	ME	428
TOWER CONTROL INC	BELFAST	ME	426
RICHARD J MAZZEI MDPA	BANGOR	ME	424
DESROSIER JOHN W	LITCHFIELD	ME	422
T'S GOLF	MANCHESTER	ME	420
MID MAINE MARINE INC	OAKLAND	ME	420
BEDARD LONG TERM CARE	LEWISTON	ME	419
POST OFFICE EDITORIAL	CAMDEN	ME	412
TD EQUIPMENT FINANCE, INC	BEDFORD	NH	409
NEW ENGLAND TITLE LLC	PORTLAND	ME	409
METAYER EYECARE PA	WINDHAM	ME	406
STANLEY D ARMSTRONG DMD PA	WINDHAM	ME	405
AIR WISCONSIN AIRLINES CORPORATION	APPLETON	WI	404
DENNIS J KING MASONRY INC	HANCOCK	ME	400
THE FINISH LINE INC	INDIANAPOLIS	IN	399
SOUTHERN ENTERPRISES INC	PORTLAND	ME	397



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G V LOGGING INC	FORT KENT	ME	395
WILLIAMSON JR JAMES E	ORRINGTON	ME	394
PAGE PAUL H	SOUTH CHINA	ME	394
CAPE VETERINARY PROPERTIES LLC	SOUTH PORTLAND	ME	393
ROARING BROOK NURSERIES INC	WALES	ME	390
MIDTOWN TUNNEL CORPORATION	LEWISTON	ME	389
WELLNESS & CHIROPRACTIC CARE LLC	BRUNSWICK	ME	389
WINGNUTS CORP	BATH	ME	388
JEFFREY & OWEN SMITH , INC	MAPLETON	ME	386
BLUE SKY BAKERY LLC	MANCHESTER	ME	384
IDEXX VETERINARY SERVICES INC	WESTBROOK	ME	383
FELCH & COMPANY LLC	CARIBOU	ME	381
MOORE MARIANNE	CALAIS	ME	380
A E HODSDON	WATERVILLE	ME	375
RICOH USA, INC	VALLEY FORGE	PA	369
SIMPLEXGRINNELL LP	BOCA RATON	FL	369
STANDARD WATERPROOFING INC	WATERVILLE	ME	368
BASEBALL INC AND ASTROSPHERE INC	SACO	ME	368
HAWORTH STEPHEN	OAKLAND	ME	366
MAPLE HILL FARM INC	HALLOWELL	ME	364
CLABBY MICHAEL J	LEWISTON	ME	362
KINDRED NURSING CENTERS EAST	LOUISVILLE	KY	355
ROSES COMMERCIAL CLEANING LLC	LEWISTON	ME	355
SUPERMEDIA SERVICES EAST INC	UPPER DARBY	PA	354
CIULLA MICHAEL A	LEE	ME	354
MILLIARD CONSTRUCTION CO INC	WELLS	ME	353
PARLIN RACHEL L	BATH	ME	350
D B J MCGUIRE INC	HOULTON	ME	349
RICKER PLAZA ASSOCIATES	PORTLAND	ME	349
PERRYS INC	PRESQUE ISLE	ME	347
DAVIS LANDSCAPE CO INC	LISBON	ME	345
WHEATON & MCLAUGHLIN INC	PRINCETON	ME	345
MAINE SUBS INC	PORTLAND	ME	341
G B & D FARMS	ST JOHN PLT	ME	340
SULLIVAN LOGGING INC	ASHLAND	ME	340
BAYSIDE SUPERMARKET #124	MILBRIDGE	ME	338
CATS ON CALL INC	SCARBOROUGH	ME	337
BUCKSPORT MOTEL PROPERTIES	BUCKSPORT	ME	336
LEIGHTON SIGN WORKS INC	OAKLAND	ME	332
MORRIS SWITZER ENVIRON FOR HEALTH	WILLISTON	VT	332
QUICK CHANGE ASSOCIATES LLC	CAPE ELIZABETH	ME	330
THE BODY ARCHITECT	PORTLAND	ME	319
FIVE STAR BUILDERS LLC	WINTHROP	ME	316
COLONIAL ADJUSTMENT INC	WESTBROOK	ME	315
LINNCO INC	BRUNSWICK	ME	310
AFFILIATED COLLECTIONS INC	BANGOR	ME	307
COBBOSSEE COLONY GOLF COURSE INC	MONMOUTH	ME	305
DOUG HARRIS TRUCKING INC.	FARMINGTON FALLS	ME	301
CAMDEN PRINTING INC	ROCKPORT	ME	300
QUILT DIVAS LLC	WARREN	ME	299
TOYOTA MOTOR MFG	ERLANGER	KY	297
STADDEN RONALD R	BRUNSWICK	ME	297
DAVINCI SIGNS LLC	HERMON	ME	294
BOUCHER JOHN R	FORT KENT	ME	291

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FREEMAN SR GARY W	WELLS	ME	291
SHANKMAN & ASSOCIATES	LEWISTON	ME	291
CHARLES B DAVIS CO INC	WATERVILLE	ME	289
PORT ROBINSON ENTERPRISES LLC	HOULTON	ME	286
ASSURANT INC	MILWAUKEE	WI	286
ROLANDS DRYWALL INC	SABATTUS	ME	285
PRAXES GROUP	SOUTH PORTLAND	ME	284
STICKY FINGERS	WALDOBORO	ME	284
GUIMOND JR ALBERT	FORT KENT	ME	280
TEAGUE DISTRIBUTORS INC	FAIRFIELD	ME	278
WAHL LAWRENCE R	ORLAND	ME	278
ES III INC	BATH	ME	277
MADAWASKA PHARMACY LLC	MADAWASKA	ME	272
PAPE AUTO MOTION INC	SOUTH PORTLAND	ME	271
MATH COPPER LLC	WINDHAM	ME	268
MILTON'S SPA OF MAINE INC	YARMOUTH	ME	268
FOX RUN MOBILE HOME SALES INC	LEWISTON	ME	266
BLANCHETTE JEFFREY	NEW CANADA	ME	265
WAGON MASTERS INC	SCARBOROUGH	ME	265
AQUATIC TECHNOLOGY INC	LIBERTY	ME	264
MAXWELLS INC	CAPE ELIZABETH	ME	264
CHIANG VALERIE	BOWDOINHAM	ME	263
GOLDBERG MICHAEL P	ORONO	ME	261
ALLEN STERLING & LOTHROP	FALMOUTH	ME	260
RELATIONAL LLC	ROLLING MEADOWS	IL	260
SPIVEY ROBERT M	BRUNSWICK	ME	258
GRONDINS AUTO BODY	JAY	ME	257
PELLETIER KENNETH	SAINT DAVID	ME	252
HUNNEWELL RODNEY D	NEW GLOUCESTER	ME	250
SEMICONDUCTOR OF ME FCU	SOUTH PORTLAND	ME	248
DEWAN TERRENCE J	NEW GLOUCESTER	ME	240
OLDE MILL ASOCIATES, LLC	LEWISTON	ME	236
JUST FRAMING INC	BATH	ME	234
PAGE MONUMENTS	BRUNSWICK	ME	234
MWAVE INDUSTRIES LLC	GORHAM	ME	233
GELCO CORPORATION	FORT MYERS	FL	232
ALL PLAY LLC	LINCOLNVILLE	ME	231
REXEL	DALLAS	TX	230
GOLDEN LI'S INC	MADAWASKA	ME	229
TOWNE MOTEL LLC	CAMDEN	ME	225
NEVERS CORP	NEW LIMERICK	ME	220
PELLETIER & DAUGHTERS CONSTRCTN INC	BELFAST	ME	219
RIVERSIDE STUDIO PHOTOGRAPHY & IMAGING INC	ELLSWORTH	ME	218
KINNEYS CONSTRUCTION INC	SEARSPORT	ME	218
GREEN ARROW FARMS CORP	SEARSMONT	ME	216
J.B. BROWN & SONS	PORTLAND	ME	212
SMART CHIROPRACTIC	OLD TOWN	ME	208
DESJARDINS BRUCE	WALLAGRASS	ME	208
LEW RIOUX & CO INC	FORT KENT	ME	205
MACCOOLE JEFFREY H	ROCKPORT	ME	205
H DUBOIS TRUCKING INC	FORT KENT	ME	204
TWO RIVERS FAMILY DENTISTRY PA	LISBON	ME	203
FREEPORT WOODWORKING ASSOCIATES INC	FREEPORT	ME	201
GECF LOAN LEASE HOLDING INC	FORT MYERS	FL	201

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SHANE BACON TYJETT CORPORATION	HERMON	ME	200
VOISINE NORMAN	WALLAGRASS	ME	200
HERITAGE LANTERNS, INC.	YARMOUTH	ME	197
AYOTTE THERESA M	BREWER	ME	196
LASERWORDS US INC	SAN CARLOS	CA	194
SEVERSON HAND & NELSON PA	HOULTON	ME	194
THE PIERCE STUDIO INC	BRUNSWICK	ME	192
BROKEN VINE CABINETRY INC	WINSLOW	ME	191
BERRY TALBOT ROYER PA	FALMOUTH	ME	191
ETK SKY INC	ROCKLAND	ME	190
BUILDINGS ETCETERA INC	HOULTON	ME	187
COUNTRYSIDE RETREAT LLC	SAINT DAVID	ME	185
DANICA DESIGN INC	ROCKLAND	ME	183
COOK JEFFREY H	OAKLAND	ME	182
PINE TREE ENGINEERING INC.	BATH	ME	181
WOO HOO INC	WATERVILLE	ME	175
LABONTY ENGINEERING INC	SCARBOROUGH	ME	174
ECS LIMITED LIABILITY COMPANY	AUBURN	ME	173
BUCKSPORT MOTOR INN LLC	BUCKSPORT	ME	173
LAWNMOWAH LLC	WILTON	ME	172
MARTIN PAUL G	ST JOHN PLT	ME	172
NORTHERN TIMBER TRUCKING INC	FORT KENT MILLS	ME	171
CORRIVEAU ROBBY	FORT KENT	ME	170
PILKINGTON NORTH AMERICA INC	TOLEDO	OH	168
CAPOZZA INC	N MONMOUTH	ME	168
MAINE COAL SALES CO	HERMON	ME	168
BUGGY BROOK FARM	FORT KENT	ME	168
MAINE PROPANE DISTRIBUTORS INC	HERMON	ME	167
OFFICE OF CORNELIA C VIEK CPA	BRUNSWICK	ME	166
WALLACE JULIA L	TOPSHAM	ME	163
NORTHERN DOOR INN INC	FORT KENT	ME	163
4UE INC	DAMARISCOTTA	ME	163
KELLERAN COURT ASSOCIATES	PORTLAND	ME	163
ATCHESON THOMAS J	WOODLAND	ME	161
FOLLOW THE CHILD MONTESSORI SCHOOL	BATH	ME	161
RGIS	ROCHESTER	MI	158
WARREN CURRIER & BUCHANAN	PORTLAND	ME	158
BERT'S OIL SERVICE INC	BATH	ME	158
RUSH WANITA	HOULTON	ME	157
RIVERVIEW LEASE/LOAN HOLDING INC	FORT MYERS	FL	156
KUTTERS KORNER INC	LEWISTON	ME	154
EVERETT STEVEN A	ANSON	ME	153
IDEALEASE OF MAINE INC	S PORTLAND	ME	153
JOEL S OLSTEIN MD PA	LEWISTON	ME	152
WOOD STEPHEN G	PRESQUE ISLE	ME	152
XEROX LEASE EQUIPMENT LLC	ROCHESTER	NY	150
DGL INC	LISBON	ME	150
INSTITUTE FOR FINANCIAL LITERACY IN	PORTLAND	ME	148
ODONNELL LEE MCCOWAN & PHILLIPS LLC	WATERVILLE	ME	146
CHANGING SEASONS FCU	HAMPDEN	ME	146
MOONLIGHT CLEANERS OF SCARBOROUGH	GRAY	ME	145
TIMBERLINE TRUCKING INC.	FORT KENT	ME	144
PENOBSCOT TEMPERATURE CONTROLS INC	CORINTH	ME	144
ACKERMAN JOEL F	LAMOINE	ME	142

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STURTEVANT KARLA M	PALERMO	ME	140
WEBSTER DEANE F	ORRINGTON	ME	139
UNION FARM EQUIPMENT INC	UNION	ME	136
GRAYBAR FINANCIAL SERVICES LLC	LIVINGSTON	NJ	136
RONDI K ALBRECHT BENNETT & ASSOC	BANGOR	ME	134
VOISINE TOMMY	FORT KENT	ME	133
VOGEL & DUBOIS PA	PORTLAND	ME	132
MACHINING INNOVATIONS INC	OAKLAND	ME	128
ROBUSTELLI, SOUCY & HUSSEY, PA	LEWISTON	ME	126
R KITCHEN & SONS INC	HOULTON	ME	125
KJUS USA	FARMINGTON	ME	125
PAULS GAS INC	FRENCHVILLE	ME	124
MOOSEHEAD TRAIL VETERINARY HOSPITAL	NEWPORT	ME	123
HOMEPORT SUPPLY LLC	NEWCASTLE	ME	123
GENERAL SUPPLY & SERVICES INC	DALLAS	TX	121
01ZERO9 INC	SANFORD	ME	120
SARGENT WILLIAM R	TRENTON	ME	119
MACQUARIE EQUIPMENT FINANCE LLC	BLOOMFIELD HILLS	MI	118
PROFESSIONAL INFORMATION NETWORKS	BANGOR	ME	115
GE COMMERCIAL EQUIPMENT HOLDING LLC	FORT MYERS	FL	114
JP LD CORPORATION	PRESQUE ISLE	ME	110
SAUCIER JACQUES	FORT KENT MILLS	ME	109
LEFT BANK BOOKS	BELFAST	ME	109
BETSY S GILBERT INC	WINN	ME	108
KINNEY IVA E	SEARSPORT	ME	107
PORTAGE CONSTRUCTION CO INC	PORTAGE	ME	107
SPRAGUE SAMUEL D	GRAND LAKE STREAM	ME	105
M T K INC	GARFIELD PLT	ME	101
OVERLOOK MOTEL	EAGLE LAKE	ME	100
AINSWORTH, THELIN & RAFTICE, PA	SOUTH PORTLAND	ME	99
ROY AUTO PARTS INC	FORT KENT	ME	99
EASTERN SPRINKLER SERVICES INC.	AUBURN	ME	97
VFS RESIDUAL HOLDING	FORT MYERS	FL	94
JRS INC	FORT KENT	ME	94
RAINSTORM INC	ORONO	ME	93
BARNES LAW OFFICE	HOULTON	ME	91
AT LAST SALON & DAY SPA	BRUNSWICK	ME	91
BEAULIEU PAUL	MADAWASKA	ME	86
SHANGRI-LA KENNELS INC	AUBURN	ME	85
BRUZGO & KREMER	PORTLAND	ME	84
TATE FITCH PA	BANGOR	ME	84
DIONNE ANDRE M	LEWISTON	ME	81
GREY SCOTT	SAUGUS	MA	81
MAINSTONE JEWELRY INC	FARMINGTON	ME	80
MICHAUD THOMAS V	SOUTH CHINA	ME	79
HOOPER KENNETH C	SEARSPORT	ME	77
THOMPSON HAMEL LLC	PRESQUE ISLE	ME	75
DUNCAN ROGER S	BATH	ME	75
SIGNS BY MARQUIS INC	LEWISTON	ME	74
FLETCHER JUDY K	TROY	ME	74
THOMPSON ROBERT P	CARIBOU	ME	73
SOUND ADVICE AUDIOLOGY	S PORTLAND	ME	72
JURDAK EDWARD R	OAKLAND	ME	71
MAINE COURSE HOSPITALITY GROUP	FREEPORT	ME	68

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BLASI ANTONIO	HANCOCK	ME	68
JBBC INC	FORT KENT	ME	67
MEANS INVESTMENT CO	BANGOR	ME	66
ATLANTIC HOUSE INC	LUBEC	ME	66
WITHAM CARLA R	STETSON	ME	65
PELLETIER FLORIST	FORT KENT	ME	64
ALBRECHT FINANCIAL SERVICES PA	BANGOR	ME	64
PLOURDE MORNEAULT & DUBAY PA	FORT KENT	ME	60
BOLES RICHARD T	OAKLAND	ME	57
EDWARDS FAUST & SMITH	BANGOR	ME	56
ROBERT C GRIESHABER PA	AUBURN	ME	56
PITAS THEODORE R	WESTBROOK	ME	55
THE THIRSTY MULE LLC	OAKLAND	ME	55
MONFILS LORRAINE C	HOULTON	ME	53
NORTON LISA J	PRESQUE ISLE	ME	52
BIG G'S DELI (A MAINE CORP)	WATERVILLE	ME	51
SCI CLOID LLC	ORONO	ME	50
TWIN BROOKS STRETCHERS	LINCOLNVILLE	ME	49
PUTNAM CHADWICK	MAPLETON	ME	49
MORSE MARTIN E	WELLS	ME	48
PETER B FLYNN CPA PA	BATH	ME	48
BURKY E A & MCCARTHY JR R W PTNRS	PITTSFIELD	ME	46
SUPERMEDIA SALES EAST CO	DFW AIRPORT	TX	44
UNDERKUFFLER FRANK M	FARMINGTON	ME	42
BITHER STEPHEN J	HOULTON	ME	40
HARRIS + VICKERS CPA PA	FALMOUTH	ME	40
TOM CHADWICK INC	PITTSFIELD	ME	38
VAN STEENBERG AND ASSOCIATES PA	ROCKPORT	ME	36
NELSON & CARAS CONSULTING LLC	PORTLAND	ME	36
CHARTRAND IMPORTS	ROCKLAND	ME	35
SONLIGHT RIDGE CORP	MAPLETON	ME	33
LIBNER MAURICE A	BRUNSWICK	ME	33
DELL FINANCIAL SERVICES LLC	ROUND ROCK	TX	32
BRYAN CHRISTOPHE M	FAIRFIELD	ME	32
CURRIER GREGORY B	CAMDEN	ME	32
LATTA CAROL L	ROCKPORT	ME	29
PAYCHEX NORTH AMERICA INC	ROCHESTER	NY	26
JORDAN PHILIP K	HOULTON	ME	24
R L CHASE BUILDING MOVERS INC	WELLS	ME	22
DUFOUR GILMAN	SAINT DAVID	ME	21
CHOICE INVESTMENTS	CHINA VILLAGE	ME	19
RUSSELL KIMBERLY J	WINDHAM	ME	19
LAILA B MIGNONE CPA PA	BELFAST	ME	18
TRIGLIONE JR ARTHUR D	NORTH BRIDGTON	ME	18
VITAMIN SHOPPE INDUSTRIES INC	NORTH BERGEN	NJ	16
GENLYTE THOMAS GROUP LLC	LOUISVILLE	KY	16
CHAMBERS RODNEY E	PRESQUE ISLE	ME	16
LAMOTHE ARTHUR J	BOWDOINHAM	ME	16
MANUFACTURER & DEALER SERVICES LLC	PITTSBURGH	PA	13
ROSA RICHARD M	HOLDEN	ME	13
INTEGRA RENTALS LLC	OAKLAND	ME	10
SODEXHO MANAGEMENT INC	BUFFALO	NY	3