

# MAINE STATE LEGISLATURE

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**A Report to the Legislature Identifying the Amount of Revenues  
Foregone as a 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 on the  
Business Property Tax Reimbursement Program (BETR)**



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October 1, 2014

Senate President Alfond  
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 Maine Fishery Infrastructure Investment, 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 2012, as well as the value of those credits. Tax year 2012 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 Maine Fishery Infrastructure Investment in tax year 2012.

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, 2014 are listed. Recipients filed between August 1, 2013 and December 31, 2013 for eligible property taxes paid during calendar year 2012. For that period the state reimbursed \$40,383,232 to 1,544 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 fifteen 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. For investments made on or after January 1, 2014, the amount of the credit is 50% of the eligible investment.

### **Maine Fishery Infrastructure Tax Credit**

Taxpayers are eligible for a tax credit totaling 50% of cash actually invested in or contributed to an eligible public fishery infrastructure project in any calendar year. Eligible projects must be certified by the Department of Inland Fisheries and Wildlife, which is required to adopt rules for determination of eligibility. Tax certificates may be issued for up to \$5,000,000 per project. Credits must be taken in increments of 25% over 4 years, are nonrefundable, and may not exceed 50% of the total tax imposed on the investor for the taxable year before application of the credit. Unused credits may be carried forward for up to 15 years.

### **Business Property Tax Reimbursement**

The BETR program provides for a reimbursement of property taxes paid on qualified tangible, personal, depreciable property held for business use, and first placed into service in Maine after April 1, 1995. Public utilities, cable television companies, or providers of radio paging, mobile communications, satellite direct TV, or television distributions services are ineligible for BETR reimbursement. In addition, office furniture, lamps and lighting fixtures, buildings, and land are excluded. Reimbursement of 100% of taxes

paid is limited to 12 years. After 12 years, the reimbursement percentage declines until reaching 50% in year 18. The 50% reimbursement rate remains in effect for the remaining life of the property. Taxpayers using the High Technology Tax Credit on reimbursable property are not eligible for BETR on that property, and lose that year of BETR eligibility when either one of those credits are taken. The BETR reimbursement was 90% of eligible taxes in FY06, FY10, FY11 and FY14. The BETR reimbursement is 80% of eligible taxes in FY15. 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 – 2012 TAX YEAR**

	Jobs and Investment		Seed Capital		Research Expense	
	Amount	Number	Amount	Number	Amount	Number
Corporate and Franchise Returns	\$0	0	< \$10,000	*	\$186,202	14
<u>Individual Returns</u>	<u>\$0</u>	<u>0</u>	<u>\$1,402,891</u>	<u>209</u>	<u>\$161,627</u>	<u>46</u>
Total	\$0	0	≈ \$1,410,000	>209	\$347,829	60

Source: 2012 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 – 2013**

	<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>	<u>2013</u>			
<b>Level of Employment</b>	5,019	5,133			
<b>Yearly Investment</b>	\$5,905,257.00	\$19,511,949.00			
<b>Total Investment</b>	\$338,990,079.00	\$358,502,028.00			

**Attachment #3**  
**BUSINESS EQUIPMENT TAX REIMBURSEMENT, FY14**

*Business Equipment Tax Reimbursement - - FY14 for Property Taxes Paid in CY12*

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
VERSO PAPER LLC	MEMPHIS	TN	3,212,244
BATH IRON WORKS CORP	BATH	ME	3,200,052
S D WARREN CO	BOSTON	MA	2,029,358
GNP WEST, INC	PORTSMOUTH	NH	1,889,922
NATIONAL SEMICONDUCTOR CORP	SANTA CLARA	CA	1,505,814
NESTLE WATERS NORTH AMERICA INC	NORWALK	CT	1,385,901
HANNAFORD BROS CO, LLC	SALISBURY	NC	1,119,186
TAMBRANDS INC	CINCINNATI	OH	880,448
MCCAIN FOODS USA, INC	LISLE	IL	776,565
WAL MART STORES EAST LP	BENTONVILLE	AR	775,165
MADISON PAPER INDUSTRIES	MADISON	ME	773,747
GENERAL ELECTRIC COMPANY	SCHENECTADY	NY	696,388
LL BEAN INC.	FREEPORT	ME	575,083
RUMFORD PAPER COMPANY	MIAMSIBURG	OH	509,719
LINCOLN PAPER AND TISSUE LLC	LINCOLN	ME	503,580
TWIN RIVERS PAPER COMPANY LLC	MADAWASKA	ME	503,093
SHAWS SUPERMARKETS INC AND SUBSIDIA	BOISE	ID	459,205
WOODLAND PULP, LLC	MONTREAL	QC	444,109
DRAGON PRODUCTS CO LLC	S PORTLAND	ME	385,469
FAIRCHILD SEMICONDUCTOR CORP	SOUTH PORTLAND	ME	382,382
GREAT LAKES HYDRO AMERICA LLC	MILLINOCKET	ME	373,801
IRVING FOREST PRODUCTS INC	SAINT JOHN	NB	359,398
BARBER FOODS	PORTLAND	ME	352,478
BUCKSPORT ENERGY LLC	BUCKSPORT	ME	309,421
TD BANK NA	PORTLAND	ME	285,442
MID STATE MACHINE PRODUCTS INC	WINSLOW	ME	277,427
UNITED TECHNOLOGIES CORP	HARTFORD	CT	274,384
THE DINGLEY PRESS INC	LISBON	ME	252,102
ELMET TECHNOLOGIES INC	LEWISTON	ME	220,775
TRUE TEXTILES INC	GUILFORD	ME	219,036
UNUM GROUP	CHATTANOOGA	TN	218,865
HOME DEPOT USA INC	ATLANTA	GA	198,139
HUBER ENGINEERED WOODS LLC	EASTON	ME	183,060
UNITED RENTALS NORTH AMERICA INC	SCOTTSDALE	AZ	180,515
IRVING OIL MARKETING INC	PORTSMOUTH	NH	170,938
PARKER HANNIFIN CORP & SUB	CLEVELAND	OH	166,641
BANGOR RACEWAY	WYOMISSING	PA	164,309
MACS CONVENIENCE STORES LLC	COLUMBUS	IN	148,472
HUHTAMAKI INC	DESOTO	KS	146,650
OAKHURST DAIRY	PORTLAND	ME	144,934
SPECIALTY MINERALS INC	NEW YORK	NY	142,681
RITE AID OF MAINE INC	CAMP HILL	PA	142,406
DEAD RIVER CO	BANGOR	ME	137,199
EVONIK CYRO LLC	PARSIPPANY	NJ	136,943
MARTINS POINT HEALTH CARE INC	PORTLAND	ME	135,865
AMERICARB INC	ROSWELL	GA	126,473
CORNING INC	CORNING	NY	122,652
C N BROWN COMPANY	SOUTH PARIS	ME	120,178
BANGOR SAVINGS BANK & SUBS	BANGOR	ME	119,486

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
INTERSTATE BAKERIES CORPORATION	IRVING	TX	114,691
SUNBELT RENTALS INC	FORT MILL	SC	106,592
PIONEER PLASTICS CORPORATION	AUBURN	ME	104,751
LOWES HOME CENTERS INC	MOORESVILLE	NC	103,137
BANK OF AMERICA NA	ORLANDO	FL	102,897
NEW BALANCE ATHLETIC SHOE INC	BRIGHTON	MA	94,013
STARCH PARTNERS LLC	PORTLAND	ME	93,738
OSTERMAN PROPANE LLC	WHITINSVILLE	MA	93,350
PENMOR LITHOGRAPHERS INC	LEWISTON	ME	93,246
FORMED FIBER TECHNOLOGIES	AUBURN	ME	93,155
FULGHUM FIBRES INC	AUGUSTA	GA	92,910
KEYBANK NATIONAL ASSOCIATION	BROOKLYN	OH	92,674
NES EQUIPMENT SERVICES CORPORATION	CHICAGO	IL	91,602
CVS STATE CAPITAL LLC	WOONSOCKET	RI	85,168
COCA COLA BOTTLING CO NORTHERN NE	BEDFORD	NH	85,066
PIKE INDUSTRIES INC	BELMONT	NH	81,924
ORTHOPAEDIC ASSOCIATES OF PORTLAND PA	PORTLAND	ME	81,331
F/K/A/ORTHOPAEDIC ASSOCIATES PA			
PLEASANT RIVER LUMBER CO	DOVER FOXCROFT	ME	80,994
CASCADES AUBURN FIBER INC	AUBURN	ME	79,726
SUNDAY RIVER SKIWAY CORP	NEWRY	ME	79,097
INTERNATIONAL PAPER CO	MEMPHIS	TN	77,578
FMC CORP & COMB GRP	PHILADELPHIA	PA	77,278
INTERMED PA	SOUTH PORTLAND	ME	76,784
BACKYARD FARMS LLC	PORTLAND	ME	73,921
HANCOCK LUMBER CO INC	CASCO	ME	72,420
ALLIANCE PRINTERS LLC	ROCKLAND	ME	71,489
D & G MACHINE PRODUCTS INC	WESTBROOK	ME	70,620
TJX COMPANIES INC & SUBS	FRAMINGHAM	MA	70,523
HEARST ARGYLE PROPERTIES	AUBURN	ME	67,722
J & S OIL CO INC	MANCHESTER	ME	67,213
LEWISTON DAILY SUN	LEWISTON	ME	65,229
PACIFIC & SOUTHERN COMPANY INC	PORTLAND	ME	64,884
SPRAGUE OPERATING RESOURCES LLC	PORTSMOUTH	NH	64,800
PINELAND FARMS POTATO COMPANY INC	MARS HILL	ME	63,666
PRIDE MANUFACTURING COMPANY LLC	BURNHAM	ME	63,491
KENNEBEC LUMBER CO	OLON	ME	62,554
B&G FOODS NORTH AMERICA INC	PARSIPPANY	NJ	60,397
WALGREEN EASTERN CO INC	DEERFIELD	IL	60,204
CENTRAL MAINE MAGNETIC IMAGING ASSOC	LAKE FOREST	CA	60,006
SEARS ROEBUCK AND CO	HOFFMAN ESTATES	IL	59,929
VIP INC	LEWISTON	ME	59,775
SIGCO INC	PORTLAND	ME	59,627
SYSCO NORTHERN NEW ENGLAND INC	PORTLAND	ME	59,568
IMERYS CLAYS INC	ROSWELL	GA	59,154
FRASER TIMBER LIMITED	ASHLAND	ME	58,724
MAINE WOODS COMPANY LLC	PORTAGE LAKE	ME	58,576
SUGARLOAF MTN CORP & SUBS	CARRABASSETT VALLEY	ME	58,335
IDEXX OPERATIONS INC	WESTBROOK	ME	58,245
KOHL'S DEPT STORES INC	MENOMONEE FALLS	WI	58,064
GENERAL DYNAMICS-OTS INC	ST PETERSBURG	FL	57,920
COLUMBIA FOREST PRODUCTS INC & SUBSIDIARIES	NEWPORT	VT	56,961
UTC FIRE & SECURITY AMERICAS CORPOR	TUALATIN	OR	56,033
ZYACORP ENTERTAINMENT I LLC	MANCHESTER	NH	54,556
DOUGLAS DYNAMICS INC	MILWAUKEE	WI	53,993

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
H P HOOD LLC	LYNNFIELD	MA	53,562
CTME LLC	WICHITA	KS	51,854
TRACTOR SUPPLY COMPANY	BRENTWOOD	TN	51,438
TIM HORTONS USA INC	DUBLIN	OH	50,155
STAPLES OFFICE SUPERSTORE EAST INC	FRAMINGHAM	MA	49,820
OWENS CORNING COMPOSITE MATERIAL LL	TOLEDO	OH	49,569
KENNEBEC SAVINGS BANK	AUGUSTA	ME	48,782
GEIGER BROS & SUBSIDIARIES	LEWISTON	ME	48,551
LANE CONSTRUCTION CORPORATION	CHESHIRE	CT	47,252
OLYMPUS AMERICA INC	CENTER VALLEY	PA	47,080
R H FOSTER ENERGY LLC	HAMPDEN	ME	47,015
BANK OF MAINE THE	GARDINER	ME	46,539
ALLTRISTA PLASTICS LLC	GREER	SC	46,326
JC PENNEY CO INC/CONSOL/SUBS	PLANO	TX	46,078
R J GRONDIN & SONS	GORHAM	ME	45,262
RYDER TRUCK RENTAL INC & AFFL	MIAMI FLORIDA	FL	45,023
GE CAPITAL MANAGEMENT SERVICES CORP	FORT MYERS	FL	44,845
HERTZ EQUIPMENT RENTAL CORPORATION	PARK RIDGE	NJ	44,649
LONZA ROCKLAND,INC	ROCKLAND	ME	43,400
COLE HAAN HOLDINGS INC	SCARBOROUGH	ME	42,166
FAMILY DOLLAR INC	CHARLOTTE	NC	41,037
NORWAY SAVINGS BANK	NORWAY	ME	40,499
CIANBRO EQUIPMENT LLC	PITTSFIELD	ME	38,871
ALLIANCE HEALTHCARE SERVICES INC	NEWPORT BEACH	CA	38,153
BEST BUY STORES LP	RICHFIELD	MN	38,033
TARGET STORES	MINNEAPOLIS	MN	37,244
IDEXX LAB INC	WESTBROOK	ME	37,045
KENNEBUNK SAVINGS BANK	KENNEBUNK	ME	36,995
WHOLE FOODS MARKET GROUP INC	AUSTIN	TX	36,869
ALLIANCE ENERGY LLC	WALTHAM	MA	35,906
PEOPLES UNITED BANK	BRIDGEPORT	CT	35,716
LOUIS PARADIS INC	PORTLAND	ME	35,690
CURRAN BEANSPOUT CO	SACO	ME	35,599
XEROX CORP & SUBS	NORWALK	CT	35,528
MAINE EYE CENTER PA	PORTLAND	ME	35,511
EASTERN MAINE MEDICAL CENTER	BANGOR	ME	35,299
RICHARD CARRIER TRUCKING INC	SKOWHEGAN	ME	35,139
JOHNSON OUTDOORS WATERCRAFT INC	RACINE	WI	34,848
STRATTON LUMBER INC	STRATTON	ME	34,644
CAMDEN NATIONAL BANK	CAMDEN	ME	34,603
SARGENT CORPORATION	STILLWATER	ME	34,231
LABREES BAKERY INC	OLD TOWN	ME	34,102
GAGNE & SON CONCRETE BLOCKS INC	BELGRADE	ME	33,971
RJF MORIN BRICK LLC	AUBURN	ME	33,522
INSIGHT HEALTH CORPORATION	LAKE FOREST	CA	33,506
FUNTOWN SPLASHTOWN USA INC	SACO	ME	33,157
ANDROSCOGGIN SAVINGS BANK	LEWISTON	ME	33,137
IMERYS KAOLIN INC	ROSWELL	GA	33,129
BATH SAVINGS INSTITUTION & SUBS	BATH	ME	32,875
HAMILTON DAVID C	AUBURN	ME	32,663
MOOSE RIVER LUMBER CO	MOOSE RIVER	ME	32,062
MACY'S RETAIL HOLDINGS INC	CINCINNATI	OH	31,731
GARDNER CHIPMILLS MILLINOCKET LLC	LINCOLN	ME	31,663
RICH TOOL & DIE CO	SCARBOROUGH	ME	31,558

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
WGME INC	PORTLAND	ME	31,330
SAVAGE SERVICES CORPORATION	SALT LAKE CITY	UT	31,116
SML LABELS MAINE INC	LEWISTON	ME	30,878
ANDERSON EQUIPMENT COMP (NY), INC	BRIDGEVILLE	PA	30,749
RT NEW ENGLAND FRANCHISE LLC	MARYVILLE	TN	30,334
DOLLAR TREE STORES INC	CHESAPEAKE	VA	30,189
MAINE MACHINE PRODUCTS CO	SOUTH PARIS	ME	29,876
VOLK PACKAGING CORP	BIDDEFORD	ME	29,657
GENEST CONCRETE WORKS INC.	SANFORD	ME	29,488
IRWIN INDUSTRIAL TOOL CO.	FREEPORT	IL	29,382
ROBBINS LUMBER INC	SEARSMONT	ME	29,307
CUMBERLAND FARMS INC	FRAMINGHAM	MA	29,206
KEY EQUIPMENT FINANCE INC	ALBANY	NY	28,889
EMERY WATERHOUSE CO & SUBS	PORTLAND	ME	28,579
MAINE MEDICAL PARTNERS	PORTLAND	ME	28,139
KINDRED NURSING CENTERS WEST LLC	LOUISVILLE	KY	27,750
MARITIME ENERGY	ROCKLAND	ME	27,296
WEX INC	SOUTH PORTLAND	ME	27,130
FIVE COUNTY CREDIT UNION	BATH	ME	26,615
DICKS SPORTING GOODS	CORAOPOLIS	PA	26,368
K-MART CORP & CONSOLIDATED SUBS	HOFFMAN ESTATES	IL	26,365
OSC SPORTS INC	WESTBROOK	ME	26,236
AAA NORTHERN NEW ENGLAND	COSTA MESA	CA	25,931
REED & REED INC	WOOLWICH	ME	25,881
SHIPYARD BREWING COMPANY LIMITED LIABILITY CO	PORTLAND	ME	25,384
APPLICATORS SALES & SERVICE INC	PORTLAND	ME	24,996
KTB HOSPITALITY LLC	YARMOUTH	ME	24,733
SAMOROCK LLC	PORTSMOUTH	NH	24,728
BELL ENTERPRISES INC	CALAIS	ME	24,711
WELLS FARGO FINANCIAL LEASING INC	DES MOINES	IA	24,697
DIVERSIFIED COMMUNICATIONS HLDG CO	PORTLAND	ME	24,644
PALACE PLAYLAND ASSOCIATES LLC	OLD ORCHARD BEACH	ME	24,554
PINE STATE TRADING CO	GARDINER	ME	24,528
PORTLAND PIPE LINE CORPORATION	SOUTH PORTLAND	ME	24,528
JASPER WYMAN & SON INC	MILBRIDGE	ME	24,390
OLDCASTLE LAWN & GARDEN	ATLANTA	GA	24,296
CANTEEN SERVICE CO	BANGOR	ME	24,236
NRF DISTRIBUTORS INC	AUGUSTA	ME	24,084
H O BOUCHARD INC	HAMPDEN	ME	23,993
CALIFORNIA FIRST LEASING CORP	IRVINE	CA	23,880
AVX TANTALUM CORP	BIDDEFORD	ME	23,855
OPROCK PORTLAND 200 TRS LLC	SAN FRANCISCO	CA	23,582
CAPITAL PIZZA HUTS INC	WICHITA	KS	23,565
HUSSEY SEATING COMPANY	NO BERWICK	ME	23,452
BROCKWAY SMITH COMPANY	ANDOVER	MA	23,373
CENTRAL MAINE MOTOR INC	WATERVILLE	ME	23,199
AUTO EUROPE LLC	PORTLAND	ME	23,084
PINE TREE WASTE SYSTEM INC	RUTLAND	VT	22,668
IRVING TANNING COMPANY	HARTLAND	ME	22,557
BA LEASING & CAPITAL LLC	TUCKER	GA	22,451
MAINE PARTS & MACHINE INC	PORTLAND	ME	22,145
ROMAD COMPANY	WATERVILLE	ME	22,124
GMRI INC.	ORLANDO	FL	21,968
GENERAL PARTS DISTRIBUTION	RALEIGH	NC	21,763

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
SPECTRUM MEDICAL GROUP PA	SOUTH PORTLAND	ME	21,692
UNITED PARCEL SERVICE INC	ATLANTA	GA	21,359
CONIFER IND INC	NEW GLOUCESTER	ME	21,343
DUCKTRAP RIVER OF MAINE LLC	BELFAST	ME	20,949
LOHMANN ANIMAL HEALTH INTERNATIONAL INC	WINSLOW	ME	20,611
PORTAGE WOOD PRODUCTS LLC	PORTAGE	ME	20,401
SYSTEM LOGISTICS CORP	LEWISTON	ME	20,381
BRUCE A MANZER INC	ANSON	ME	20,140
LIMINGTON LUMBER CO	EAST BALDWIN	ME	19,948
MAINE OXY ACETYLENE SUPPLY CO	AUBURN	ME	19,940
WHITE ROCK DISTILLERIES INC	LEWISTON	ME	19,749
MIDWEST PRICE COMPANY LLC	WEST PARIS	ME	19,689
DELORME PUBLISHING CO INC	YARMOUTH	ME	19,503
AFFILIATED LABORATORY	BANGOR	ME	19,442
HARDWOOD PRODUCTS COMPANY LP	GUILFORD	ME	19,373
BIO MEDICAL APPLICATION OF MAINE	WALTHAM	MA	19,252
GNP EAST, INC	PORTSMOUTH	NH	19,210
SHAW BROTHERS CONSTRUCTION INC	GORHAM	ME	19,185
HELICAL SOLUTIONS LLC	GORHAM	ME	19,070
GARDNER CHIPMILLS LINCOLN LLC	LINCOLN	ME	18,960
PVH CORP	NEW YORK	NY	18,712
FINANCIAL INSTITUTIONS SERVICE CORP	LEWISTON	ME	18,576
THE FIRST NATIONAL BANK	DAMARISCOTTA	ME	18,505
WILLIAM ARTHUR INC	WEST KENNEBUNK	ME	18,352
NORTHEAST BANK	LEWISTON	ME	18,330
MATT T LLC	NEW GLOUCESTER	ME	18,289
TRADER JOES EAST INC	MONROVIA	CA	18,256
PITNEY BOWES GLOBAL FINANCIAL	STAMFORD	CT	18,078
PATRIOT INSURANCE COMPANY	FRANKENMUTH	MI	17,982
HMS HOST FAMILY RESTAURANTS INC	BETHESDA	MD	17,933
MBNA MARKETING SYSTEMS INC	BELFAST	ME	17,899
CLARIANT CORPORATION	CHARLOTTE	NC	17,762
H&D ENTERPRISES LLC	HOULTON	ME	17,596
CHERRYFIELD FOODS INC	CHERRYFIELD	ME	17,437
TEX TECH INDUSTRIES INC	NORTH MONMOUTH	ME	17,393
PETCO ANIMAL SUPPLIES STORES INC	SAN DIEGO	CA	17,375
GORHAM SAVINGS BANK	GORHAM	ME	17,359
KASIMA LLC	MAHWAH	NJ	17,314
SAM'S EAST INC	BENTONVILLE	AR	17,178
NEMI PUBLISHING CO INC	FARMINGTON	ME	17,172
RUMFORD COGENERATION CO LP	MIAMISBURG	OH	16,968
NEXXLINX OF MAINE INC	ORONO	ME	16,812
HOMSTEAD ENTERPRISES INC	PORTLAND	ME	16,728
HAMMOND LUMBER CO	BELGRADE	ME	16,727
HALE TRAILER BRAKE & WHEEL INC	VOORHEES	NJ	16,613
GARELICK FARMS LLC	FRANKLIN	MA	16,365
COMPUTER SCIENCES CORP	FALLS CHURCH	VA	16,354
UNIVERSITY CREDIT UNION	ORONO	ME	16,326
UNIFIRST CORPORATION	WILMINGTON	MA	16,279
PORTLAND MAINE BASEBALL INC	PORTLAND	ME	16,219
WISE BUSINESS FORMS INC	ALPHARETTA	GA	16,209
ADVANCE STORES COMPANY INC	ROANOKE	VA	16,130
FSB BANCORP MHC & SUBSIDIARY	FARMINGTON	ME	16,060
HEWLETT-PACKARD FINANCIAL SERVICES COMPNAY	PALO ALTO	CA	15,975

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
SCIENTIFIC GAMES INC	ALPHARETTA	GA	15,966
TITAN MACHINE PRODUCTS INC	WESTBROOK	ME	15,801
HOST INTERNATIONAL INC	BETHESDA	MD	15,746
CIT TECHNOLOGY FINANCING SVCS INC	LIVINGSTON	NJ	15,636
WASTE MANAGEMENT OF MAINE INC	HOUSTON	TX	15,543
D & L MANAGEMENT CO	BANGOR	ME	15,537
COMPOUNDING SOLUTIONS LLC	LEWISTON	ME	15,536
ORCHARD TRAILS HOUSING LLC	NEWTOWN SQUARE	PA	15,307
SONOCO PRODUCTS CO	HARTSVILLE	SC	15,270
GATEWAY MASTERING STUDIOS INC	PORTLAND	ME	15,064
R F JORDAN & SONS CONSTRUCTION INC	ELLSWORTH	ME	14,974
WINGNUT HOSPITALITY LLC	FREEPORT	ME	14,906
ENEFCO USA INC	AUBURN	ME	14,847
JOTUL NORTH AMERICA INC	GORHAM	ME	14,652
ODAT MACHINE INCORPORATED	GORHAM	ME	14,651
J S MCCARTHY CO INC	AUGUSTA	ME	14,510
RARE HOSPITALITY MANAGEMENT INC	ORLANDO	FL	14,488
RC MANAGEMENT LLC	FALMOUTH	ME	14,434
COOKE AQUACULTURE USA INC	CALAIS	ME	14,360
JIM BEAM BRANDS CO	DEERFIELD	IL	14,257
DISABILITY REINSURANCE MANAGEMENT SVCS INC	ATLANTA	GA	14,083
DE LAGE LANDEN OPERATIONAL SERV	WAYNE	PA	14,054
AGRICREDIT ACCEPTANCE LLC	JOHNSTON	IA	14,016
MAX FINKELSTEIN INC	LONG ISLAND CITY	NY	14,007
TYLER TECHNOLOGIES INC	PLANO	TX	14,000
SMITH & WESSON CORP	SPRINGFIELD	MA	13,999
TOWN FAIR TIRE CENTERS OF MAINE LLC	EAST HAVEN	CT	13,956
MB BARK LLC	SCARBOROUGH	ME	13,886
MAINE TRAILER INC.	HAMPDEN	ME	13,742
VERRILL & DANA LLP	PORTLAND	ME	13,672
ORION ROPEWORKS INC	WINSLOW	ME	13,653
ALERE SCARBOROUGH, INC.	SCARBOROUGH	ME	13,652
KTI BIO FUELS INC	RUTLAND	VT	13,590
MAC-GRAY SERVICES INC	WALTHAM	MA	13,523
MAINE CONTAINER LLC	NASHUA	NH	13,482
LUMBRA HARDWOODS INC	MILO	ME	13,381
THE WOODLANDS CLUB	FALMOUTH	ME	13,183
RESTWEND LLC	AUGUSTA	ME	12,982
SHAWNEE PEAK HOLDINGS INC	BRIDGTON	ME	12,933
BEV INC	BANGOR	ME	12,819
BREISACHER ENTERPRISES INC	BRUNSWICK	ME	12,794
GEORGE C HALL & SONS INC	ROCKLAND	ME	12,679
PINELAND FARMS INC	PORTLAND	ME	12,642
AGGREGATE RECYCLING CORP	ELIOT	ME	12,617
MOODYS COLLISION CENTERS INC	GORHAM	ME	12,522
IMMU CELL CORP	PORTLAND	ME	12,432
EJ CARRIER INC	JACKMAN	ME	12,164
KENNEBEC PHARMACY & HOME CARE LLC	AUGUSTA	ME	11,966
DIRIGO PINES INN LLC	ORONO	ME	11,892
BANGOR PUBLISHING CO	BANGOR	ME	11,867
FOREVER 21 RETAIL INC	LOS ANGELES	CA	11,823
OLYMPIA EQUITY INVESTORS V LLC	PORTLAND	ME	11,768
OFFICEMAX INCORPORATED	NAPERVILLE	IL	11,723
PRENTISS & CARLISLE CO INC	BANGOR	ME	11,696

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
DAVINCI'S	LEWISTON	ME	11,675
ENCORE BOWLING INC	HALLOWELL	ME	11,654
WHITCO PROPERTIES INC	WESTBROOK	ME	11,645
DORKS R US	FREEPORT	ME	11,602
BLD HOSPITALITY LLC	CLEVELAND	OH	11,585
DIRECT MAIL OF MAINE INC	SCARBOROUGH	ME	11,579
RIVERWATCH LLC	FALMOUTH	ME	11,568
CPRC RECYCLING LLC	SCARBOROUGH	ME	11,512
PORTLAND REGENCY INC	PORTLAND	ME	11,460
FORMTEK INC	WESTFIELD	MA	11,425
PENOBSCOT ENERGY RECOVERY CO	ORRINGTON	ME	11,402
FARRIN BROS & SMITH INC	HARMONY	ME	11,343
TIM DONUT US LIMITED INC	DUBLIN	OH	11,331
TD EQUIPMENT FINANCE, INC	BEDFORD	NH	11,265
MAINE EYE CARE ASSOCIATES	WATERVILLE	ME	11,217
RB PORTLAND LLC	COLUMBUS	OH	11,170
CANON SOLUTIONS AMERICA INC	BURLINGTON	NJ	11,164
PETRONINO CORP	LEWISTON	ME	11,127
GENERAL ELECTRIC CAPITAL CORP	IRVING	TX	11,071
OCTOBER CORPORATION	PORTLAND	ME	10,925
HIGHLANDS FUEL DELIVERY LLC	PORTSMOUTH	NH	10,915
MAINE STATE CREDIT UNION	AUGUSTA	ME	10,895
ATLANTIC REGIONAL FCU	BRUNSWICK	ME	10,853
TEM INC	BUXTON	ME	10,828
GRAVES SUPERMARKET INC	PORTLAND	ME	10,803
NORTHEAST PACKAGING CO	PRESQUE ISLE	ME	10,800
TATE & LYLE INGREDIENTS AMERICAS INC	DECATUR	IL	10,687
NALCO COMPANY	NAPERVILLE	IL	10,686
MONRO MUFFLER BRAKE INC	ROCHESTER	NY	10,559
OPROCK PORTLAND 303 TRS LLC	PORTSMOUTH	NH	10,543
THE GAGE COMPANY	PORTLAND	ME	10,523
BATCOMB PLANTATION II LLC	BATH	ME	10,493
PENOBSCOT YACHT CLUB	BANGOR	ME	10,424
VIC FIRTH COMPANY	NORWELL	MA	10,378
FARMINGTON CHIPPING ENTERPRISES INC	JACKMAN	ME	10,359
GOLDEN ANCHOR LLC	PORTSMOUTH	NH	10,357
CASCO BAY EYECARE LLC	PORTLAND	ME	10,300
PORTLAND COUNTRY CLUB	FALMOUTH	ME	10,224
CARROLS LLC	SYRACUSE	NY	10,220
MATTINGLY PRODUCTS COMPANY INC	NORTH ANSON	ME	10,161
CENTRAL DISTRIBUTORS INC	LEWISTON	ME	10,150
CAREFUSION SOLUTIONS LLC	DUBLIN	OH	10,147
BATH HOTEL LLC	FREEPORT	ME	10,139
STC NEW ENGLAND LLC	AUGUSTA	ME	10,114
NIKE RETAIL SERVICES INC	BEAVERTON	OR	10,102
FIBER MATERIALS INC	PARMA	OH	10,036
CRACKER BARREL OLD COUNTRY STORE IN	LEBANON	TN	10,004
RAINBOW FEDERAL CREDIT UNION	LEWISTON	ME	9,994
PURESTAT ENGINEERED TECHNOLOGIES	LEWISTON	ME	9,954
DYSARTS SERVICE INC	BANGOR	ME	9,933
A E RETAIL WEST LLC	WARRENDALE	PA	9,906
OLDCASTLE PRECAST INC	ATLANTA	GA	9,855
STEVEN & JAY INC	WESTBROOK	ME	9,848
MAINLY TRUSSES	FAIRFIELD	ME	9,818

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
WIDEWATERS NEW CASTLE PORTLAND LLC	SHELTON	CT	9,731
MAINE YACHT CENTER LLC	PORTLAND	ME	9,540
PALLET ONE OF MAINE INC	BARTOW	FL	9,526
BABINEAU LOGGING	WEST ENFIELD	ME	9,502
GOLD STAR CLEANERS INC	BREWER	ME	9,496
CONSOLIDATED CONTAINER COMPANY LP	OMAHA	NE	9,394
PENOBSCOT GOLF HOLDINGS	BATH	ME	9,363
YAMAHA MOTOR CORP USA & SUBS	CYPRESS	CA	9,354
HUTTIG INC	CHESTERFIELD	MO	9,344
ALLEN & COLES MOVING LLC	PORTLAND	ME	9,317
YALE CORDAGE INC	SACO	ME	9,264
SILVEX INC	WESTBROOK	ME	9,251
WENDYS OLD FASHIONED BURGERS OF NY	DUBLIN	OH	9,246
BEGA INC	BANGOR	ME	9,176
SOLERAS ADVANCED COATINGS, LTD	BIDDEFORD	ME	9,146
OLYMPIA EQUITY INVESTORS I LP	PORTLAND	ME	9,101
STERLING ROPE COMPANY INC	BIDDEFORD	ME	9,089
CLOVER MANOR INC	LEWISTON	ME	9,076
S & M ENTERPRISES INC	ALLAGASH	ME	8,913
IRVING OIL TERMINALS INC	PORTSMOUTH	NH	8,751
SENSOR RESEARCH & DEVELOPMENT CORP	ORONO	ME	8,666
ARUNDEL MACHINE TOOL CO INC	ARUNDEL	ME	8,664
HARTT TRANSPORTATION SYSTEMS INC	BANGOR	ME	8,589
CIANBRO CORPORATION	PITTSFIELD	ME	8,588
MERRILL LYNCH-PIERCE-FENNER & SMITH	CHARLOTTE	NC	8,540
NEW ENGLAND TECH AIR INC	SCARBOROUGH	ME	8,455
YORK COUNTY FEDERAL CREDIT UNION	SANFORD	ME	8,438
STEEL SERVICE CENTER	LEWISTON	ME	8,376
KENNEBEC TECHNOLOGIES	AUGUSTA	ME	8,375
CARRIER CHIPPING INC	SKOWHEGAN	ME	8,318
FEDERAL MARINE TERMINALS INC	CHICAGO	IL	8,309
PNC EQUIPMENT FINANCE LLC	PITTSBURGH	PA	8,295
GENERAL ELECTRIC CREDIT CORP OF TN	FT MYERS	FL	8,280
LEWISTON AUBURN MOTORCYCLES LLC	LEWISTON	ME	8,233
BAKER NEWMAN & NOYES	PORTLAND	ME	8,228
BERLIN CITY OF PORTLAND	PORTLAND	ME	8,214
ENDODONTIC ASSOC PA	PORTLAND	ME	8,202
MARSHWOOD NURSING CARE CTR	PORTLAND	ME	8,140
INTRICON TIBBETTS CORPORATION	ARDEN HILLS	MN	8,026
VESSEL SERVICES INC	PORTLAND	ME	8,021
NEPW LOGISTICS INC	MECHANIC FALLS	ME	8,002
BOOKS A MILLION INC	BIRMINGHAM	AL	8,000
PHILIPS MEDICAL CAPITAL LLC	WAYNE	PA	8,000
FEDERAL DISTRIBUTORS INC	LEWISTON	ME	7,984
PORTLAND ENDOSCOPY CENTER	PORTLAND	ME	7,975
TROYCO LLC	CARIBOU	ME	7,956
MAINE FAMILY FEDERAL CR UNION	LEWISTON	ME	7,873
TMM INC	YARMOUTH	ME	7,800
MAINE MEDIA WORKSHOPS	ROCKPORT	ME	7,792
DAHL CHASE DIAGNOSTIC SERVICES	BANGOR	ME	7,764
CORINTH MARKET INC	CORINTH	ME	7,642
PLASTIC AND HAND SURGICAL ASSOC	SOUTH PORTLAND	ME	7,566
SAUNDERS MFG CO INC	READFIELD	ME	7,565
PETSMART INC	PHOENIX	AZ	7,557

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
GIFFORDS DAIRY INC	SKOWHEGAN	ME	7,545
SCRUB A DUB AUTO WASH CENTERS INC	NATICK	MA	7,532
SABRE CORP	SOUTH CASCO	ME	7,520
PRECISION MANUFACTURING SOLUTIONS INC	BIDDEFORD	ME	7,492
ED PELLETIER & SONS INC	MADAWASKA	ME	7,435
TRC ENVIRONMENTAL CORPORATION	WINDSOR	CT	7,408
RALPH LAUREN RETAIL INC	LYNDHURST	NJ	7,372
CUDDLEDOWN INC & SUBS	YARMOUTH	ME	7,346
R H RENY INC	NEWCASTLE	ME	7,264
INSULSAFE TEXTILES INC	GREENE	ME	7,257
THE VICKERY COMPANY, LLC	YARMOUTH	ME	7,243
ASSOCIATED EYE CARE EQUIP LEASING	SANFORD	ME	7,222
COLLETTES DONUT SHOPPE	LEWISTON	ME	7,204
THORNTON CONSTRUCTION INC	MILFORD	ME	7,179
R F CHAMBERLAND INC	SAINT AGATHA	ME	7,138
NORTHEAST AIRMOTIVE	PORTLAND	ME	7,136
MAINE RECYCLING CORP	LISBON FALLS	ME	7,091
ADAMAR-ASSOCIATES	LEWISTON	ME	7,030
CRYSTAL SPRING WATER COMPANY	AUBURN	ME	6,985
HOGAN TIRE INC	HOULTON	ME	6,977
NORTHEAST PUBLISHING CO	CARIBOU	ME	6,972
DOVER PROPERTIES LLC	YARMOUTH	ME	6,969
DAVIS LONG TERM CARE GROUP INC	ROCKLAND	ME	6,958
H J ASSOCIATES LTD	ROCHELLE PARK	NJ	6,956
KATAHDIN TRUST CO	HOULTON	ME	6,935
THOS MOSER CABINET MAKERS INC	AUBURN	ME	6,924
CREATIVE DENTAL SOLUTIONS LLC PA	BANGOR	ME	6,923
FABIAN OIL INC	OAKLAND	ME	6,917
H C HAYNES INC	WINN	ME	6,907
MAINELY TREES INC	STRONG	ME	6,854
GREAT MAINE HOSPITALITY LLC	WESTPORT	MA	6,853
MAINE EMPLOYERS MUTUAL INSURANCE CO	PORTLAND	ME	6,845
CPORT CREDIT UNION	PORTLAND	ME	6,812
ABC SUPPLY CO INC	BELOIT	WI	6,805
CSP MOBILE PRODUCTIONS LLC	SACO	ME	6,780
COASTAL INDUSTRIAL	SACO	ME	6,758
MAINE CENTER FOR CANCER MEDICINE	SCARBOROUGH	ME	6,750
NEP SK INC	PRESQUE ISLE	ME	6,749
RED ROBIN INTERNATIONAL INC	GREENWOOD VILLAGE	CO	6,747
SMITTYS CINEMA SANFORD LLC	MERRIMAC	MA	6,732
PERFORMANCE FOOD GROUP INC	CENTENNIAL	CO	6,716
MECHANICS SAVINGS BANK	AUBURN	ME	6,700
OAK GROVE REALTY LLC	PORTLAND	ME	6,649
SEAFAX INC & SUBS	PORTLAND	ME	6,598
LEWISTON OPERATIONS LLC	LEWISTON	ME	6,579
AROOSTOOK TRUSSES INC	PRESQUE ISLE	ME	6,569
REGAL ENTERTAINMENT GROUP AND S	KNOXVILLE	TN	6,563
EATON CORPORATION	CLEVELAND	OH	6,554
ACADEMY DENTAL, P.A.	PRESQUE ISLE	ME	6,529
NORSTATE FEDERAL CREDIT UNION	MADAWASKA	ME	6,525
BUCKEYE FOODS 2 INC	SOUTH PARIS	ME	6,517
CRI SIL LLC	BIDDEFORD	ME	6,500
TRUCHOICE FEDERAL CREDIT UNION	PORTLAND	ME	6,494
BURLINGTON COAT FACTORY OF ME LLC	BURLINGTON	NJ	6,485

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
JONES & VINING INC & SUBS	BROCKTON	MA	6,460
RI RA PORTLAND LLC	NEW CANAAN	CT	6,438
GARY M POMEROY LOGGING INC	HERMON	ME	6,427
SENIOR OPERATIONS LLC	LEWISTON	ME	6,351
FRIENDLYS RESTAURANTS LLC	WILBRAHAM	MA	6,344
BLUE TARP INC	PORTLAND	ME	6,340
HUTCHINS TRUCKING CO	SOUTH PORTLAND	ME	6,279
BISSON TRANSPORTATION INC	BRUNSWICK	ME	6,240
VAN EASTLAND LLC	SOUTH PORTLAND	ME	6,237
DORKLAND TWO LLC	FREEPORT	ME	6,215
APOTHECARY BY DESIGN COMPOUNDING	PORTLAND	ME	6,191
COASTAL WOMEN'S HEALTHCARE PA	SCARBOROUGH	ME	6,161
BRUNSWICK FAIRFIELD LLC	FREEPORT	ME	6,157
WATERVILLE COUNTRY CLUB INC	WATERVILLE	ME	6,142
BJ S ME OPERATING CORP	CONCORD	NH	6,140
ADVANTAGE PAYROLL SERVICES INC	ROCHESTER	NY	6,128
LAGERSTROM FARMS INC	PRESQUE ISLE	ME	6,089
WOODLANDS SENIOR LIVING OF WATERVIL	WATERVILLE	ME	6,058
JOHNS MANVILLE	DENVER	CO	6,016
HALEY CONSTRUCTION INC	SANGERVILLE	ME	6,012
LIBERTY MUTUAL INS CO	BOSTON	MA	5,981
WOLF EYE ASSOCIATES PA	LEWISTON	ME	5,919
QUINTEL IV LLC	PORTLAND	ME	5,893
HAMILTON MARINE INC	SEARSPORT	ME	5,887
CAVENDISH FARMS OPERATIONS INC	PRESQUE ISLE	ME	5,865
KATAHDIN ANALYTICAL SERVICES INC	SCARBOROUGH	ME	5,828
BAR HARBOR BANKING & TRUST CO	BAR HARBOR	ME	5,802
WADLEIGH FOOD SERVICES INC	GORHAM	ME	5,794
INFINITY FEDERAL CREDIT UNION	PORTLAND	ME	5,667
FURBUSH ROBERTS PRINTING CO INC	BANGOR	ME	5,652
CONTOUR360 CORP	CORNISH	ME	5,648
DARYL D GUSHEE INC	NEW GLOUCESTER	ME	5,606
LAWRENCE BROS INC	BANGOR	ME	5,559
MERRILL ROAD ASSOCIATES	LEWISTON	ME	5,535
FLINT ENTERPRISES INC	ROCKLAND	ME	5,533
HARRY H MELCHER & SONS INC	BINGHAM	ME	5,523
CIVES CORP	ROSWELL	GA	5,498
BODYWORKS MGMT COMPANY	SACO	ME	5,471
THOMASTON HOTEL LLC	FREEPORT	ME	5,461
NEW ENGLAND DISCOUNT RETAILERS INC	MASHPEE	MA	5,448
BODYWORKS ENTERPRISE	BIDDEFORD	ME	5,427
CIT COMMUNICATIONS FINANCE CORP	LIVINGSTON	NJ	5,331
KENNEBEC FED SVGS & LOAN OF WATERVILLE	WATERVILLE	ME	5,314
BROWN GROUP RETAIL INC	SAINT LOUIS	MO	5,247
T W PAVING INC	LEWISTON	ME	5,231
FPM DONUT INC	AUBURN	ME	5,190
NATIONAL DISTRIBUTORS INC	SOUTH PORTLAND	ME	5,164
YORK FORD SALES	HOULTON	ME	5,139
AUBURN MFG INC	MECHANIC FALLS	ME	5,115
LINCARE INC	CLEARWATER	FL	5,105
IBM CREDIT LLC	SOUTHBURY	CT	5,086
ABERCROMBIE & FITCH STORES INC	HINSDALE	IL	5,072
UNDER ARMOUR RETAIL OF MAINE LLC	BALTIMORE	MD	5,055
D PLOURDE LOGGING INC	FORT KENT	ME	5,050

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
BLUE ROCK INDUSTRIES	WESTBROOK	ME	5,050
MMG INSURANCE CO	PRESQUE ISLE	ME	5,048
CENTRAL MAINE FEDERAL CREDIT UNION	LEWISTON	ME	5,046
WISCASSET DENTAL LLC	WISCASSET	ME	5,029
EASTWOOD CONTRACTORS INC	BREWER	ME	5,001
RESTORATIVE & AESTHETIC DENTAL ASSOCIATES P.A.	PORTLAND	ME	4,952
CARDTRONICS LP	HOUSTON	TX	4,933
WRIGHT-PIERCE	TOPSHAM	ME	4,885
HIL TECHNOLOGY INC	PORTLAND	ME	4,877
SMITTYS CINEMA BIDDEFORD LLC	MERRIMAC	MA	4,876
EDDIE BAUER LLC	BELLEVUE	WA	4,861
J M HOLLISTER LLC	NEW ALBANY	OH	4,838
IBERDROLA USA MANAGEMENT CORP	NEW GLOUCESTER	ME	4,822
ARAMARK EDUCATIONAL SERVICES, INC	PHILADELPHIA	PA	4,771
HOYA CORPORATION	LEWISVILLE	TX	4,758
R & M MARKET INC	HERMON	ME	4,756
JAD FRANCHISES	DURHAM	ME	4,749
COACTIV CAPITAL PARTNERS LLC	TORONTO	ON	4,702
GUITAR CENTER STORES INC	WEST LAKE VILLAGE	CA	4,686
CHAPMAN TRUCKING INC	AUBURN	ME	4,669
C M ALMY & SON INC	GREENWICH	CT	4,662
BRINKS INC	RICHMOND	VA	4,640
DOWNEAST VET EMERGENCY CLINIC	PORTLAND	ME	4,631
PORTLAND GASTROENTEROLOGY ASSOCIATES	PORTLAND	ME	4,607
SEBAGO BREWING COMPANY	GORHAM	ME	4,590
MAINE MALL MOTORS	PORTLAND	ME	4,549
CAVENDISH AGRI SERVICES INC	PRESQUE ISLE	ME	4,536
CISCO SYSTEMS CAPITAL CORP	SAN JOSE	CA	4,536
AUBURN MOTOR SALES	AUBURN	ME	4,524
PIERCE ATWOOD LLP	PORTLAND	ME	4,521
CEC ENTERTAINMENT INC	IRVING	TX	4,494
ROSEMARIE SHELINE DDS PA	AUBURN	ME	4,478
MOOSE ALLEY OPERATIONS LLC	RANGELEY	ME	4,469
LEADBRO LLC	BANGOR	ME	4,456
CLEAN HARBORS ENVIRONMENTAL SVCS	NORWELL	MA	4,455
PLASTIC DESIGN MAINE LLC	PITTSFIELD	ME	4,406
DERMATOLOGY ASSOCIATES LLC	PORTLAND	ME	4,388
MOOSEWOOD MILLWORKS LLC	ASHLAND	ME	4,360
BROWN TROUT ACQUISITION CORPORATION	PORTLAND	ME	4,348
GOODWIN'S CHEVROLET CO	BRUNSWICK	ME	4,348
FALMOUTH OPERATIONS LLC	FALMOUTH	ME	4,346
HAROLD MACQUINN INC	ELLSWORTH	ME	4,321
RETINA CENTER OF MAINE LLC	PORTLAND	ME	4,295
ENTERPRISE FOUNDRY INC.	LEWISTON	ME	4,261
RIVERBEND MANAGEMENT LLC	PORTLAND	ME	4,253
WALPOLE WOODWORKERS INC	WALPOLE	MA	4,239
COMMUNITY CREDIT UNION	LEWISTON	ME	4,236
ENERCON TECHNOLOGIES	GRAY	ME	4,235
SCHLOTTERBECK & FOSS CO	PORTLAND	ME	4,214
A S & C B GOULD INC	CORNVILLE	ME	4,208
AROOSTOOK COUNTY FEDERAL SAVINGS & LOAN ASSOCIATION	CARIBOU	ME	4,207
JOHN S SKVORAK JR DMD	WESTBROOK	ME	4,182
SYNERGENT	PORTLAND	ME	4,182
CHIPTOLE MEXICAN GRILL OF COLORADO	DENVER	CO	4,171

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
RTS PACKAGING LLC	NORCROSS	GA	4,160
PINELAND FARMS NATURAL MEATS INC	NEW GLOUCESTER	ME	4,153
ROWE FORD SALES	WESTBROOK	ME	4,152
JOHN LUCAS TREE EXPERT CO	PORTLAND	ME	4,149
PACTIV LLC	LAKE FOREST	IL	4,147
WOODLANDS SENIOR LIVING OF CAPE ELI	WATERVILLE	ME	4,118
NEW ENGLAND WASTE SERVICES OF MAINE, INC.	FORT FAIRFIELD	ME	4,112
CEDAR RIDGE ASSOCIATES	PORTLAND	ME	4,100
SEA DOG VENTURES INC	KENNEBUNK	ME	4,086
SEBASTICOOK FAMILY DOCTORS	PITTSFIELD	ME	4,078
MAINE MUNICIPAL ASSOCIATION	AUGUSTA	ME	4,072
ROBINSON LUMBER CO	FORT KENT	ME	4,070
FUNDY CONTRACTORS INC	CALAIS	ME	4,068
FASHION BUG	BENSALEM	PA	4,065
BREWER FEDERAL CREDIT UNION	BREWER	ME	4,045
DAMARISCOTTA BANK & TRUST CO	DAMARISCOTTA	ME	4,034
HOMEGOODS INC	FRAMINGHAM	MA	4,006
ROOPERS, INC	LEWISTON	ME	3,970
MARLIN LEASING CORPORATION	MOUNT LAUREL	NJ	3,967
NORTHEAST ORAL & MAXILLOFACIAL SURGERY ASSOC PA	BANGOR	ME	3,957
TIMBERLAND TRUCKING CO INC	E MILLINOCKET	ME	3,955
BELL FARMS INC	LEWISTON	ME	3,955
DIRIGO SLIPFORM	STILLWATER	ME	3,948
WOODARD & CURRAN INC	PORTLAND	ME	3,921
PETER THERIAULT JR INC	DANFORTH	ME	3,917
JOKERS THREE INC	PORTLAND	ME	3,907
MAINE AUTO RADIATOR MFG. CO. INC.	LEWISTON	ME	3,896
CROWN CREDIT COMPANY	NEW BREMEN	OH	3,894
APPLIED FORESTRY INC	CORNVILLE	ME	3,880
PEDIATRIC ASSOC OF LEWISTON PA	LEWISTON	ME	3,880
DARLING'S INC	BREWER	ME	3,875
YORK MANUFACTURING INC	SANFORD	ME	3,852
LISBON DONUTS INC	LEWISTON	ME	3,852
PORTLAND SAND & GRAVEL INC.	CUMBERLAND	ME	3,848
SOUTHERN ME ORAL&MAXILLO FACIAL SUR	WINDHAM	ME	3,836
IDEXX PHARMACEUTICALS INC	WESTBROOK	ME	3,832
NATIONAL ENTERTAINMENT NETWORK LLC	BROOMFIELD	CO	3,826
HAROLD WARREN CONSTRUCTION CO	CHELSEA	ME	3,816
C & B HOLDINGS INC	ROCKLAND	ME	3,816
CHEST MEDICINE ASSOCIATES PA	S PORTLAND	ME	3,807
PAUL G WHITE TILE CO INC	PORTLAND	ME	3,801
THE COUNTY FEDERAL CREDIT UNION	CARIBOU	ME	3,797
NEPHROLOGY ASSOCIATES OF CENTRAL MAINE	LEWISTON	ME	3,789
DEERE CREDIT INC & UNITARY AFFILIATES	MOLINE	IL	3,750
VIKING INC	BELFAST	ME	3,739
WHITE OAK INC	SAINT FRANCIS	ME	3,720
BEACON SALES CO INC	PEABODY	MA	3,709
MAINE BIOTECHNOLOGY SERVICES INC	PORTLAND	ME	3,709
BERUBES COMPLETE AUTO CARE INC	LEWISTON	ME	3,689
VILLAGE CANDLE INC	WELLS	ME	3,687
MOIR FARMS LLC	WOODLAND	ME	3,675
PM KELLY INC	ASHLAND	ME	3,659
MAINE COMMERCIAL TIRE INC	HERMON	ME	3,654
MEDICAL MUTUAL INS CO OF ME	PORTLAND	ME	3,652

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
CAPRICORN PRODUCTS LLC	PORTLAND	ME	3,629
FARLEY & SON LANDSCAPING INC	ROCKPORT	ME	3,625
WILSON STREAM REALTY	PORTLAND	ME	3,619
WESTBROOK OPERATIONS LLC	WESTBROOK	ME	3,617
THOMPSON TRUCKING INC	LINCOLN	ME	3,612
LARRY'S CAR WASH INC	SABATTUS	ME	3,608
WOODLANDS SENIOR LIVING OF ROCKLAND	WATERVILLE	ME	3,607
CIT FINANCE LLC	LIVINGSTON	NJ	3,605
THE NEWARK GROUP INC	CRANFORD	NJ	3,603
ARMSTRONG FAMILY INDUSTRIES INC	HERMON	ME	3,597
H M PAYSON & CO	PORTLAND	ME	3,596
MERLE LLOYD & SONS	ANSON	ME	3,547
SEABOARD FEDERAL CREDIT UNION	BUCKSPORT	ME	3,544
DRUMMOND WOODSUM & MACMAHON	PORTLAND	ME	3,540
CUMBERLAND COUNTY FCU	FALMOUTH	ME	3,537
THORNDIKE & SONS INC	STRONG	ME	3,529
WINGFOOT COMMERCIAL TIRE SYSTEMS	FORT SMITH	AR	3,523
OPTOMETRIC ASSOCIATES DRS BOURNAKEL& BEALE PA	LEWISTON	ME	3,522
WOODLANDS SENIOR LIVING OF BREWER	WATERVILLE	ME	3,500
SENTRY INN AT YORK HARBOR LLC	LEWISTON	ME	3,495
NADEAU LOGGING INC	FORT KENT	ME	3,473
GOGGINS SUPERMARKET INC	RANDOLPH	ME	3,469
NATIONAL WOOD PRODUCTS OF MAINE INC	OXFORD	ME	3,456
PARKER LUMBER CO	BRADFORD	ME	3,445
MAINE CHIROPRACTIC HEALTH	LEWISTON	ME	3,440
THOMAS LESLIE E	SCARBOROUGH	ME	3,431
SOUTH PORT MARINE LLC	S PORTLAND	ME	3,427
THE PEP BOYS	PHILADELPHIA	PA	3,424
CONSOLIDATED ELECTRICAL DISTRIBUTORS INC	IRVING	TX	3,422
BRENTWOOD DISTRIBUTION LLC	EXETER	NH	3,415
PURPOODOCK CLUB	CAPE ELIZABETH	ME	3,394
PRECAST CONCRETE PRODUCTS OF ME INC	TOPSHAM	ME	3,387
SPRINGBROOK REALY LLC	KENNETT SQUARE	PA	3,367
OCB RESTAURANT CO.	EAGAN	MN	3,356
BOTTOMLINE TECHNOLOGIES INC	PORTSMOUTH	NH	3,345
SYL-VER LOGGING INC	ALLAGASH	ME	3,345
XEROX BUSINESS SERVICES LLC	DALLAS	TX	3,336
BODY WORKS HEALTH & FITNESS CENTER	BIDDEFORD	ME	3,335
DUKE INC	BRUNSWICK	ME	3,316
GORHAM HEALTH CARE INC	LEWISTON	ME	3,311
FAIRLAWN GOLF CLUB	POLAND	ME	3,304
NEOKRAFT SIGNS INC	LEWISTON	ME	3,283
S & S TRANSPORTATION INC	LINCOLN	ME	3,268
LAWRENCE E LAVY DMD PA	AUBURN	ME	3,259
CENTRAL MAINE ENDODONTICS PA	AUBURN	ME	3,237
FUEL INC	LEWISTON	ME	3,234
PITNEY BOWES INC	STAMFORD	CT	3,227
TCF EQUIPMENT FINANCE INC	WAYZATA	MN	3,222
FREEPORT INN	FREEPORT	ME	3,187
LABRIE FARMS LLC	SAINT AGATHA	ME	3,162
A PLUS RENTAL	SCARBOROUGH	ME	3,160
KATHERINE HEER DMD PC	WEST FARMINGTON	ME	3,149
NEW ENGLAND WIRE PRODUCTS	WESTON	MA	3,148
SIEMENS DIAGNOSTICS FINANCE CO LLC	INDIANAPOLIS	IN	3,146

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
FACIAL & ORAL SURGERY ASSOCIATES PA	AUGUSTA	ME	3,140
AFFILIATED HEALTHCARE MANAGEMENT	BANGOR	ME	3,139
GULF OIL LIMITED PARTNERSHIP	FRAMINGHAM	MA	3,134
ADIDAS AMERICA INC	SPARTANBURG	SC	3,125
REGIS CORP	MINNEAPOLIS	MN	3,108
LOGLAND FOREST PRODUCTS	NORRIDGEWOCK	ME	3,104
MID COAST RECREATION CENTER INC	ROCKPORT	ME	3,103
PULLEN INVESTMENT GROUP LLC	BRUNSWICK	ME	3,086
ROBERT WARREN WENTWORTH JR INC	RANGELEY	ME	3,073
RYNEL INC	WISCASSET	ME	3,071
DC FARMS INC	MAPLETON	ME	3,065
HARVEY INDUSTRIES INC	WALTHAM	MA	3,041
LRI INC	LEWISTON	ME	3,041
PHOENIX WELDING	PORTLAND	ME	3,029
BAR HARBOR REGENCY HOTEL (THE)	PORTSMOUTH	NH	3,027
BIDDEFORD SAVINGS BANK	BIDDEFORD	ME	3,019
WAYFARER MARINE CORPORATION	CAMDEN	ME	2,997
PEDIATRIC CARDIOLOGY ASSOC	SCARBOROUGH	ME	2,986
PATTEN TOOL & ENGINEERING INC	KITTERY	ME	2,984
SCOTT DUGAS TRUCKING & EXCAVATING	YARMOUTH	ME	2,981
ALLAGASH BREWING CO INC	PORTLAND	ME	2,977
ASML HOLDING US INC & SUBS	CHANDLER	AZ	2,977
THE MAINE BUCKET CO INC	LEWISTON	ME	2,971
CNA TRUCKING INC	FORT KENT MILLS	ME	2,966
CARDS EXCAVATION & TRACTOR WORK	BOWDOIN	ME	2,966
RIVERRIDGE ASSOCIATES	PORTLAND	ME	2,965
PROSTHODONTICS ASSOCIATES PA	SOUTH PORTLAND	ME	2,942
ELDUR CORP.	BANGOR	ME	2,916
MORRELL DANA	CARIBOU	ME	2,899
BRANN & ISAACSON LLP	LEWISTON	ME	2,896
FEBVIR INC	MADISON	ME	2,860
SELECT PHYSICAL THRPY HOLDINGS INC	MECHANICSBURG	PA	2,859
R A MOORE CONSTRUCTION INC	WINDHAM	ME	2,845
CURRY PRINTING AND COPY CENTER	PORTLAND	ME	2,840
M & B FARMS	WOODLAND	ME	2,834
PAPE CHEVROLET INC	SOUTH PORTLAND	ME	2,832
CAM MFG INC	PRESQUE ISLE	ME	2,832
STEAMBOAT PARTNERS, INC.	SEARSPORT	ME	2,828
ORONO OPERATIONS LLC	ORONO	ME	2,825
MAINE ASSISTED LIVING LLC	LOUISVILLE	KY	2,821
IRC	LEWISTON	ME	2,806
EMERSON CHEVROLET BUICK INC	AUBURN	ME	2,800
HAMLINS SPORTS WORLD INC	WATERVILLE	ME	2,794
ACADIA FEDERAL CREDIT UNION	FORT KENT	ME	2,783
TRIPLE CROWN FARMS INC	PRESQUE ISLE	ME	2,768
ISLAND BREWING, LLC	WINTHROP	ME	2,752
NEUROLOGY ASSOCIATES OF EASTERN MAINE PA	BANGOR	ME	2,747
CIANBRO FABRICATION & COATING CORP	PITTSFIELD	ME	2,731
KENNEBEC VALLEY DENTAL ARTS PA	FAIRFIELD	ME	2,730
A A MARINO INC	HOULTON	ME	2,730
SCHEMENGEES INC	LEWISTON	ME	2,702
NMHG FINANCIAL SERVICES INC	FT MYERS	FL	2,699
MATHIEU'S SAW & TOOL INC	LEWISTON	ME	2,691
HUGHES BROS INC	HAMPDEN	ME	2,652

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
ZALE DELAWARE INC	IRVING	TX	2,650
ACME-MONACO CORP	PLAINVILLE	CT	2,629
GLEN COVE DENTAL ASSOC PA	ROCKPORT	ME	2,622
THOMPSON VOLKSWAGON INC	WATERVILLE	ME	2,614
GELCO CORPORATION	FORT MYERS	FL	2,613
HEBERT BROS	MADAWASKA	ME	2,604
TNT ROAD COMPANY INC	FORT KENT	ME	2,603
SAMS ITALIAN FOODS INC	LEWISTON	ME	2,600
OLYMPIA EQUITY INVESTORS XII	PORTLAND	ME	2,598
REEBOK INTERNATIONAL LTD & UNITARY SUBS	CANTON	MA	2,586
RUDMAN & WINCHELL, LLC	BANGOR	ME	2,583
VOISINE BROS INC	FORT KENT MILLS	ME	2,581
GERARD POULIN & SONS INC	READFIELD	ME	2,581
LANCO ASSEMBLY SYSTEMS	WESTBROOK	ME	2,578
HARBOR HILL LLC	PORTLAND	ME	2,562
ANZELC PAMELA A	PORTLAND	ME	2,549
ADP INC	ROSELAND	NJ	2,533
JAMES W SEWALL CO INC	OLD TOWN	ME	2,532
C B KENWORTH INC	SOUTH PORTLAND	ME	2,530
BANGOR LETTER SHOP INC	BANGOR	ME	2,530
MAINE SHELLFISH CO INC	ELLSWORTH	ME	2,526
GIBBS OIL CO LIMITED PARTNERSHIP	LYNNFIELD	MA	2,515
SIRUS HAMZAVI MD LLC PA	LEWISTON	ME	2,506
NORTHERN MAINE HAULING, INC	SKOWHEGAN	ME	2,503
HOLIDAY HEALTH & RACQUET CLUB INC	PORTLAND	ME	2,489
OPTOS INC	MARLBOROUGH	MA	2,468
HYDROBLEND INC	NAMPA	ID	2,462
BANGOR TRUCK & TRAILER SALES INC	HERMON	ME	2,449
BEDARD MEDICAL INC	AUBURN	ME	2,448
SMITH DAVID A	CARIBOU	ME	2,446
WILLOW RUN DENTAL ASSOCIATION PA	AUBURN	ME	2,428
DISCOUNT BEVERAGE & REDEMPTION CENTER	PORTLAND	ME	2,415
SKOWHEGAN SNF OPERATIONS LLC	SKOWHEGAN	ME	2,414
PAPE SUBARU INC	SOUTH PORTLAND	ME	2,402
CMC LLC	AUBURN	ME	2,383
BELFAST CO-OPERATIVE INC	BELFAST	ME	2,377
XL GOLF	BREWER	ME	2,354
PINE POINT REALTY	PORTLAND	ME	2,347
EASTERN MOUNTAIN SPORTS INC	PETERBOROUGH	NH	2,329
SANDY RIVER II	PORTLAND	ME	2,323
TRUE NORTH HOLDINGS LLC	AUBURN	ME	2,313
COFFEE BY DESIGN INC	PORTLAND	ME	2,309
ROCKLAND SAVINGS & LOAN ASSOC	ROCKLAND	ME	2,294
ACADIA MED ARTS AMBULATORY SURGICAL	BANGOR	ME	2,291
NICKERSON & O'DAY INC	BANGOR	ME	2,291
W W GRAINGER INC & SUBS	LAKE FOREST	IL	2,278
KATHLEEN S WINN DMD PA	BRUNSWICK	ME	2,277
YANKEE CANDLE CO INC	SOUTH DEERFIELD	MA	2,248
KEMPTON TOBEY & SON INC	PALERMO	ME	2,243
SIMARD & SONS INC	LEWISTON	ME	2,243
LAND ROVER OF SCARBOROUGH INC	SCARBOROUGH	ME	2,242
STATE FARM MUTUAL AUTOMOBILE INS CO	BLOOMINGTON	IL	2,238
IMAGE INC	POLAND SPRINGS	ME	2,235
H E CALLAHAN CONSTRUCTION INC	AUBURN	ME	2,232

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
THIVIERGE RANDAL J	JEFFERSON	ME	2,220
CYR POTATO CORP	MADAWASKA	ME	2,206
CASELLA RECYCLING LLC	RUTLAND	VT	2,202
ONEMAIN FINANCIAL INC	TAMPA	FL	2,193
VEAZIE VETERINARY CLINIC PA	VEAZIE	ME	2,190
DEROSA & CHAMBERLAND LLC	LEWISTON	ME	2,183
BRACKETT MACHINE INC	WESTBROOK	ME	2,179
ORIENTAL SUPER BUFFET INC	LEWISTON	ME	2,168
M DRUG LLC	BANGOR	ME	2,166
WOODLANDS SENIOR LIVING OF HALLOWEL	WATERVILLE	ME	2,164
KDJW ASSOCIATES	BANGOR	ME	2,162
NATANIS GOLF COURSE	VASSALBORO	ME	2,160
GARDNER CHIPMILLS HOULTON LLC	LINCOLN	ME	2,151
KNOWLES INDUSTRIAL SERVICES CORP	GORHAM	ME	2,146
OAKWOODS LUMBER INC	NO BERWICK	ME	2,140
J WESTON WALCH PUBLISHER	PORTLAND	ME	2,136
FRENCH LOGGING INC	JACKMAN	ME	2,135
AROOSTOOK LUMBER INC	CHAPMAN	ME	2,128
S & J CONTRACTORS INC	LEWISTON	ME	2,113
HANDYMAN EQUIP RENTAL CO INC	PORTLAND	ME	2,113
ALLEN SCREEN PRINTING	SCARBOROUGH	ME	2,111
BROWN STEPHEN W	CLINTON	ME	2,101
KP MANAGEMENT INC	LEWISTON	ME	2,093
THE LANE GROUP	BREWER	ME	2,087
HOYT EYE CARE CENTER LLC	ROCKPORT	ME	2,082
MCCANN FABRICATION	NEW GLOUCESTER	ME	2,080
OXFORD FEDERAL CREDIT UNION	MEXICO	ME	2,078
G LAVOIE INC	FORT KENT	ME	2,073
2628-6013 QUEBEC INC	ST GEORGES BEAUCE	QC	2,070
HODGDON SHIPBUILDING LLC	EAST BOOTHBAY	ME	2,052
FOX RIDGE LLC	AUBURN	ME	2,052
T KEVIN SULLIVAN DMD LLC	BRUNSWICK	ME	2,043
GIGUERE HOLDINGS INC	WESTBROOK	ME	2,038
GIFFORDS FAMOUS ICE CREAM	SKOWHEGAN	ME	2,037
ROCKPORT MARINE INC	ROCKPORT	ME	2,027
PFC LOGGING INC	DANFORTH	ME	2,025
MERIDIAN MOBILE HEALTH LLC	BANGOR	ME	2,025
MAINE VITREORETINAL CONSULTANTS LLC	BANGOR	ME	2,019
B R NEWHOUSE CONSTRUCTION INC	PITTSFIELD	ME	2,016
JEREMY H BURDEN DDS PA	BATH	ME	2,013
DUCAS LOGGING INC	WALLAGRASS	ME	2,003
WORLD KITCHEN LLC	ROSEMONT	IL	1,996
ANDERSON FAMILY TREE FARMS	CRYSTAL	ME	1,989
AMEDISYS MAINE PLLC	BATON ROUGE	LA	1,982
MAINE ENERGY RECOVERY CO	BIDDEFORD	ME	1,981
WILL'S SHOP N SAVE	GLEBURN	ME	1,967
J S L INVESTMENTS LLC	PORTLAND	ME	1,959
MOUNTAIN MACHINE WORKS	AUBURN	ME	1,950
MEMIC SERVICES INC	PORTLAND	ME	1,944
DSW SHOE WAREHOUSE INC	COLUMBUS	OH	1,941
SEA DOG BREW PUB III LLC	PORTLAND	ME	1,940
ACADIA HOME CARE	ORLANDO	FL	1,934
COSMETIC & GENERAL DENTISTRY	WINTHROP	ME	1,929
PORTS AMERICA MAINE INC	CHANDLER	AZ	1,928

Business Name	City/Town	State	Refund
ACADIA TRUST NA	PORTLAND	ME	1,924
HOSPSERV INC	WALES	ME	1,913
MAINE-LY FOODS INC	ROCKLAND	ME	1,907
DREWS DENTAL SERVICES	LEWISTON	ME	1,904
ENTERPRISE TRENCHLESS TECH INC	LISBON FALLS	ME	1,894
CARAVAN BEADS INC	PORTLAND	ME	1,884
COLLETES MONUMENTS INC	LEWISTON	ME	1,876
ATEL CAPITAL EQUIPMENT FUND IX LLC	SAN FRANCISCO	CA	1,871
CHAMBERLAND JAMES M	SAINT AGATHA	ME	1,864
PINE TREE VETERINARY HOSPITAL	AUGUSTA	ME	1,855
A W CROPLEY INC	BROOKTON	ME	1,851
WATERVILLE SNF OPERATIONS LLC	WATERVILLE	ME	1,843
PENBAY VETERINARY ASSOCIATES INC	ROCKPORT	ME	1,826
KITTERY OPTOMETRIC ASSOC	KITTERY	ME	1,822
HARTFORD INC	LEWISTON	ME	1,817
CORNER STORE INC	DIXFIELD	ME	1,816
WILLARD C DOYEN & SONS	MAPLETON	ME	1,809
KSW FCU	WATERVILLE	ME	1,803
MAINE HIGHLANDS FED CREDIT UNION	DEXTER	ME	1,802
MAINE STANDARDS COMPANY LLC	CUMBERLAND FORESIDE	ME	1,802
XANADU INC	MACHIAS	ME	1,797
K & D MILLWORKS INC	WINDHAM	ME	1,796
ASSOCIATED HEALTH RESOURCES INC	AUGUSTA	ME	1,793
MARC BLAIS GENERAL CONTRACTOR, INC.	LEWISTON	ME	1,786
SEYWERD MARJAN S	MANCHESTER	ME	1,783
SNIDER T & REMLEY J PTNRS	AROMORE	PA	1,777
FIRST FINANCIAL MORTGAGE CORP.	PORTLAND	ME	1,775
CARE & COMFORT	WATERVILLE	ME	1,764
ATEL CAPITAL EQUIPMENT FUND 11	SAN FRANCISCO	CA	1,761
WING LI LUNG INC	PRESQUE ISLE	ME	1,751
JAGGER BROTHERS INC	SPRINGVALE	ME	1,744
NORMAN HANSON & DETROY	PORTLAND	ME	1,733
WASTE MANAGEMENT DISPOSAL SERVICES OF ME	HOUSTON	TX	1,730
BERMAN & SIMMONS PA	LEWISTON	ME	1,728
MARK'S INC	LISBON FALLS	ME	1,710
RELIANCE STANDARD LIFE INS CO	PHILADELPHIA	PA	1,708
STROUDWATER ASSOCIATES	PORTLAND	ME	1,708
SODEXHO AMERICA LLC	BUFFALO	NY	1,703
CARIBOU LAUNDRY CENTER LLC	PRESQUE ISLE	ME	1,685
GORGEOUS GELATO LLC	PORTLAND	ME	1,684
FIVE STAR GRAPHICS INC	LEWISTON	ME	1,681
DAVIS FORESTY PRODUCTS INC	DANFORTH	ME	1,672
COLDSTREAM LLC	VEAZIE	ME	1,670
KLEINSCHMIDT ASSO	PITTSFIELD	ME	1,670
FRED T LLC	NEW GLOUCESTER	ME	1,667
CAPITAL FAMILY PRACTICE PA	AUGUSTA	ME	1,640
S E C INC	ROCKLAND	ME	1,639
J T PROPERTIES	LINCOLN	ME	1,629
MICHELE E SPEKHARDT DMD PA	BANGOR	ME	1,615
RAND DENTISTRY	BREWER	ME	1,602
HOMETOWN VETERINARY CARE PC	FAIRFIELD	ME	1,596
BERCE POTATO CO INC	SAINT AGATHA	ME	1,593
AFFILIATED MATERIAL SERVICES	BANGOR	ME	1,589
BLAIS GREENHOUSE INC	LEWISTON	ME	1,588

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
C P TECHNOLOGIES INC	SACO	ME	1,586
CHIEFS LLC	LEWISTON	ME	1,574
TWEEN BRANDS INC	NEW ALBANY	OH	1,574
CLOSE ENTERPRISES INC	PORTLAND	ME	1,565
THRIFTWAY STORE	ORONO	ME	1,564
CALIFORNIA FIRST NATIONAL BANK	IRVINE	CA	1,564
JOKERS TWO INC	PORTLAND	ME	1,563
NORTH DEERING VETERINARY HOSPITAL LLC	PORTLAND	ME	1,560
ESTHETIC & RECONSTRUCTIVE DENTISTRY	WATERVILLE	ME	1,551
SUN CITY TANNING INC	PORTLAND	ME	1,547
STILLWATER SOFT SERVE	OLD TOWN	ME	1,546
KMA INC	TURNER	ME	1,544
COMPASS HEALTH ANALYTICS INC	PORTLAND	ME	1,537
SOMATEX INC	PITTSFIELD	ME	1,535
HF ENTERPRISES INC	BATH	ME	1,517
MGT LOGGING INC	SAINT FRANCIS	ME	1,508
CAMDEN ROCKPORT MOTOR INN	CAMDEN	ME	1,505
GENERAL ELECTRIC INTERNATIONAL, INC	LAKELAND	FL	1,503
BERNSTEIN SHUR SAWYER & NELSON	PORTLAND	ME	1,503
GG DIRECT A MAINE CORP	PORTLAND	ME	1,499
R M DAVIS INC	PORTLAND	ME	1,491
TRIMEN ENTERPRISES INC	AUBURN	ME	1,480
NELSON CHAPMAN FARMS LLC	CARIBOU	ME	1,477
SAUCIER'S IGA, INC.	VAN BUREN	ME	1,470
MILAD BOZORGNIA DMD PA	EAST WILTON	ME	1,453
FARMINGTON OPERATIONS LLC	FARMINGTON	ME	1,445
OLD ORCHARD BEACH FAMILY DENTISTRY	OLD ORCHARD BEACH	ME	1,432
EDDINGTON MARKET INC	EDDINGTON	ME	1,428
GE EQUIP MIDTICKET LLC 2009 1	CHICAGO	IL	1,417
LOST VALLEY INC.	AUBURN	ME	1,417
COAST LINE CREDIT UNION	SOUTH PORTLAND	ME	1,417
MICRO TECHNOLOGIES INC	RICHMOND	ME	1,411
ROGERS PRECISION MACHINE INC	LEWISTON	ME	1,411
MAINE MOLECULAR QUALITY CONTROLS IN	SCARBOROUGH	ME	1,409
KLM FREEPORT	OLD TOWN	ME	1,408
THE WATERWORKS INC	BANGOR	ME	1,397
HARDWARE ACQUISITION CO LLC	PORTLAND	ME	1,393
VAN SYCKLE INC	BANGOR	ME	1,393
SEARSPORT PINE GOLF COURSE INC	SEARSPORT	ME	1,392
LINCOLN ME FEDERAL CU	LINCOLN	ME	1,392
PRESQUE ISLE COUNTRY CLUB	PRESQUE ISLE	ME	1,391
JSI STORE FIXTURES ACQUISITIONS COR	MILO	ME	1,386
WALKER INDUSTRIAL SERVICES INC	SKOWHEGAN	ME	1,371
SHOE SHOW INC	CONCORD	NC	1,355
METABOLIC LEADER LLC PA	SCARBOROUGH	ME	1,353
FORESIDE FITNESS & TENNIS LLC	FALMOUTH	ME	1,349
JACQUES ANDREW P	BINGHAM	ME	1,341
JOHN'S CONVENIENCE PLUS INC	FORT KENT	ME	1,341
COWGER PATRICK F	DANFORTH	ME	1,337
ENTRUST INC	WESTBROOK	ME	1,337
ALBIN, RANDALL & BENNETT	PORTLAND	ME	1,336
HOLDEN AGENCY	PORTLAND	ME	1,331
TWO RIVERS FAMILY DENTISTRY PA	LISBON	ME	1,324
B & K CONSTRUCTION INC	WINDHAM	ME	1,318

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
NORTHERN TIMBER TRUCKING INC	FORT KENT MILLS	ME	1,315
COMPUTECH INC	LEWISTON	ME	1,309
MORRIS LOGGING INC	FORT KENT	ME	1,286
MRB LLC HOUSE OF FITNESS	LEWISTON	ME	1,285
ROUSSEL LOGGING INC	MADAWASKA	ME	1,285
RECORD TOWN USA LLC	ALBANY	NY	1,284
ROOSTER BROTHER INC	ELLSWORTH	ME	1,281
COTE JEFF L	BOWDOIN	ME	1,281
CROWN EQUIPMENT CORP	NEW BREMEN	OH	1,279
BELGRADE LAKES GOLF LLC	BELGRADE LAKES	ME	1,278
LEE CREDIT EXPRESS INC	AUBURN	ME	1,275
DAVIS ROCKWELL F	FALMOUTH	ME	1,275
FRG INC	TOPSHAM	ME	1,267
MURRAY LAPLANT INC	PRINCETON	ME	1,265
MONTECITO ROADHOUSE INC	WESTBROOK	ME	1,264
ACADIA INSURANCE CO	WESTBROOK	ME	1,262
WINDWARD GARDENS LLC	CAMDEN	ME	1,262
ROCKLAND ANIMAL HOSPITAL LLC	ROCKLAND	ME	1,258
BETTER BURGER INC	PORTLAND	ME	1,257
ITALIAN EXPRESS INC	LEWISTON	ME	1,257
CUSTOM CORDAGE LLC	WALDOBORO	ME	1,255
MERIT OF MAINE INC	LEWISTON	ME	1,255
LANK MACHINING CO LLC	SACO	ME	1,251
OTTO FOOD SERVICES INC	SOUTH PORTLAND	ME	1,248
MORIN MARCEL	SAINT DAVID	ME	1,248
MOUNT PLEASANT DENTAL CARE PA	WEST ROCKPORT	ME	1,248
FULLER CHEVROLET-GMC, INC	ROCKLAND	ME	1,245
BATES MILL DERMATOLOGY PLLC	LEWISTON	ME	1,242
DOWN EAST EMULSIONS LLC	BANGOR	ME	1,233
MCPHERSON TIMBERLANDS LLC	HERMON	ME	1,231
JAKE BARBOUR INC	ROCKLAND	ME	1,231
MORIN FORESTRY INC	FORT KENT	ME	1,228
KINNEY KENNETH M	SEARSPORT	ME	1,227
GEORGES BANANA STAND INC	CORNVILLE	ME	1,217
MTN MAPLE PRODUCTS INC	JACKMAN	ME	1,210
ENVIROMAT LLC	PORTLAND	ME	1,208
W L STURGEON INC	CORNISH	ME	1,206
DOWNEAST CONCEPTS INC	YARMOUTH	ME	1,205
PIENANA INC	PRESQUE ISLE	ME	1,201
LEON E BARD & SONS INC	LISBON FALLS	ME	1,200
JELLISON FITNESS	S PORTLAND	ME	1,197
SWAMP BUCK RESTAURANT & LOUNGE	FORT KENT	ME	1,194
BACON PRINTING INC	BANGOR	ME	1,191
SHIP RIGHT SOLUTIONS LLC	S PORTLAND	ME	1,189
AP LAWRENCE & DAUGHTER	SAINT ALBANS	ME	1,184
MDL INC KENTUCKY FRIED CHICKEN	PRESQUE ISLE	ME	1,183
SODERBERG CO INC	CARIBOU	ME	1,176
DIESEL FUEL SYSTEMS INC	BANGOR	ME	1,170
JUNDT FAMILY FITNESS	ALEXANDER	ME	1,167
KING NEPTUNE INC	WINSLOW	ME	1,166
CAPPZA INC	WATERVILLE	ME	1,166
COUNTY YANKEE	HOULTON	ME	1,164
GRANT'S BAKERY INC	LEWISTON	ME	1,159
155 RIVERSIDE ASSOCIATES LLC	PORTLAND	ME	1,158

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
AUBURNDALE CLEANING CENTER INC	AUBURN	ME	1,153
BASHAM TREE SERVICE INC	SOUTH CHINA	ME	1,145
IDEXX DISTRIBUTION INC	WESTBROOK	ME	1,144
NEW ENGLAND CASTINGS LLC	HIRAM	ME	1,138
STAAR PROPERTIES LLC	ORONO	ME	1,134
CAND INC	WESTBROOK	ME	1,130
GE CAPITAL COMMERCIAL INC	IRVING	TX	1,130
J P MARTIN & SONS CONSTRUCTION CORP	CARIBOU	ME	1,129
MCCORMICK AND BOUCHARD EYE CARE LLC	DAMARISCOTTA	ME	1,128
DUPONT GERALD R	NEW GLOUCESTER	ME	1,126
KOUTSIKOS JENNIFER	LEWISTON	ME	1,120
WOODMANS LLC	ORONO	ME	1,120
FOUR SEASON GROUNDS CARE INC	BRUNSWICK	ME	1,117
RENTOWN INC	PRESQUE ISLE	ME	1,116
SCARBOROUGH OPERATIONS LLC	SCARBOROUGH	ME	1,110
KARDEX REMSTAR LLC	WESTBROOK	ME	1,105
MEADER LENNY R	NEW SHARON	ME	1,104
C & J CORPORATION	DAMARISCOTTA	ME	1,103
GARD INNS	FREEPORT	ME	1,102
ROLLER RINK INC	PORTLAND	ME	1,100
JIMMYS HOUSE OF PIZZA INC	WALTHAM	MA	1,090
BARSTOW III GEORGE	WESTBROOK	ME	1,082
WILLIS OF NORTHERN NEW ENGLAND INC	NASHVILLE	TN	1,080
MACOMBER INC	PORTLAND	ME	1,073
INTERSTATE SEPTIC SYSTEMS INC	ROCKLAND	ME	1,070
MIDWEST RUN INC	SKOWHEGAN	ME	1,061
DESJARDINS LOGGING INC	WALLAGRASS	ME	1,054
START TO FINISH LLC	LEWISTON	ME	1,053
MORINS MACHINE SHOP INC	LEWISTON	ME	1,051
GACK INC	AUBURN	ME	1,050
CELLARDOOR WINERY INC	LINCOLNVILLE	ME	1,047
KINNEY MICHAEL W	DANFORTH	ME	1,047
CARIBOU EYECARE PA	CARIBOU	ME	1,044
PENOBSCOT SHORES ASSOCIATION	BELFAST	ME	1,040
NADEAU ORTHODONTICS PA	KENNEBUNKPORT	ME	1,039
KENNEBUNK OPERATIONS LLC	KENNEBUNK	ME	1,033
N H BRAGG & SONS	BANGOR	ME	1,031
RAYMOND T BEDETTE DDS PA	AUBURN	ME	1,025
BMW OF NORTH AMERICA LLC	WESTWOOD	NJ	1,021
HAMMOND CLIFTON K	BELGRADE	ME	1,020
CAMDEN PRINTING INC	ROCKPORT	ME	1,020
HIGGINS JR PHILIP W	ROCKPORT	ME	1,013
DAHL CHASE PATHOLOGY ASSOC PA	BANGOR	ME	1,013
COLE WHITNEY FORD INC	LINCOLN	ME	1,006
MAINE ORGANIC MILLING INC	MINOT	ME	1,004
WINDEROSA MANUFACTURING & DIST	PERU	ME	1,004
EDWIN PELLETIER & SONS INC	FRENCHVILLE	ME	1,003
TRIPLE M TRUCKING INC	ALLAGASH	ME	1,000
PATRONS OXFORD MUTUAL INSURANCE CO	AUBURN	ME	998
B & B INC	WATERVILLE	ME	993
MAINE DISTRIBUTORS	BANGOR	ME	979
CREATIVE BROADCAST CONCEPTS INC	SACO	ME	978
DD LOGGING INC	FORT KENT	ME	969
DOWNEAST ORTHOPEDIC ASSOC PA	BANGOR	ME	969

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
WASTE MANAGEMENT OF NH	ROCHESTER	NH	968
EVERGREEN CUSTOM PRINTING INC	AUBURN	ME	968
D & D SPECIALTIES INC	ST AGATHA	ME	964
WARREN DAPHNE G	SACO	ME	963
FORT KENT GOLF CLUB	FORT KENT	ME	958
CUSTOM METAL FABRICATORS OF MAINE INC	LEWISTON	ME	958
GOODWINS ACQUISITION LLC	OXFORD	ME	954
SHIRETOWN INVESTMENTS	PRESQUE ISLE	ME	948
SMALL CRAIG K	CARIBOU	ME	945
LEWISTON MUNICIPAL FED CREDIT UNION	LEWISTON	ME	942
VITAMIN SHOPPE INDUSTRIES INC	NORTH BERGEN	NJ	940
BEALS COIN-OP LLC	AUBURN	ME	936
BOSTON CULINARY GROUP INC	GREENVILLE	SC	936
FRED'S COFFEE COMPANY	OAKLAND	ME	934
DR STEVEN ZEMBROSKI DMD INC	AUGUSTA	ME	934
DIALYSIS CLINIC INC	NASHVILLE	TN	932
MASSELLI ARLEEN M	FARMINGTON	ME	930
FLEWELLING FREDERIC N	CROUSEVILLE	ME	925
FOOTLONG ENTERPRISE LLC	AUGUSTA	ME	924
TURFS SPORTS PUB INC	PORTLAND	ME	922
CAMPBELLS USED AUTO PARTS INC	LISBON	ME	917
RIVALRIES LLC	PORTLAND	ME	912
ELLSWORTH BUCKSPORT DENTAL ASSOC PA	ELLSWORTH	ME	910
FORBES SCOTT S	GLENBURN	ME	910
ROUTE 22 SERVICE CENTER INC	WESTBROOK	ME	909
BROWNE BOYS INC	VASSALBORO	ME	909
MOODYS RESTAURANT	WALDOBORO	ME	903
MORRIS SWITZER ENVIRON FOR HEALTH	WILLISTON	VT	898
SCHWARTZBERG GARY D	WATERVILLE	ME	891
JOKAST INC	BRUNSWICK	ME	888
PELLETIER LARRY L	ORRINGTON	ME	886
MAINE WINTER SPORTS CENTER	LIMESTONE	ME	880
QUARTER POINT WOODWORKING LLC	WINDHAM	ME	880
LE CLUB PASSETEMPS INC	LEWISTON	ME	876
AM RETAIL GROUP INC	BROOKLYN PARK	MN	871
G R LOGGING LLC	HAMLIN	ME	869
LANDEEN SHELDON A	NEW SWEDEN	ME	867
ADVANCE TECHNOLOGY INC	SCARBOROUGH	ME	865
HELI MODIFIED INC	CORNISH	ME	859
R E THOMAS INC	FRANKLIN	ME	855
AETNA LIFE INSURANCE CO	HARTFORD	CT	852
FARM CREDIT LEASING SERV CORP	ENGLEWOOD	CO	847
PLASTIC SURGERY CENTER PA	PORTLAND	ME	838
EASTERN MAINE EYE ASSOCIATES PA	BANGOR	ME	838
SEMICONDUCTOR OF ME FCU	SOUTH PORTLAND	ME	838
AMERICAN HOMEPATIENT INC	BRENTWOOD	TN	836
EASTERN FIRE PROTECTION CO	AUBURN	ME	829
BEDARD PHARMACY INC	LEWISTON	ME	829
EVERGREEN INDEMNITY LTD.	LEWISTON	ME	827
M J OUELLETTE & DAUGHTERS INC	CARIBOU	ME	824
J'MIRAL U.S.	MADAWASKA	ME	824
SWEET SENSATIONS	ROCKPORT	ME	823
NICKERSON AUTO SALES INC	WEST FARMINGTON	ME	822
J A & R FARMS	SAINT FRANCIS	ME	821

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
SITEWERX	KENDUSKEAG	ME	821
STIMSON EXCAVATING INC	FALMOUTH	ME	819
MAINE COAST EYE CARE	ROCKPORT	ME	815
HARRIS WILLIAM W	DAYTON	ME	802
CHECKFREE SERVICES CORPORATION	NORCROSS	GA	802
NORTHBOROUGH REALTY HOLDINGS	CHELMSFORD	MA	801
DAWSON SMITH PURVIS & BASSETT PA	PORTLAND	ME	797
MIDCOAST ENDODONTICS PA	ROCKPORT	ME	791
CASELLA WASTE SYSTEMS INC	RUTLAND	VT	788
JETBLUE AIRWAYS CORPORATION	LONG ISLAND CITY	NY	784
MAINE SALT COMPANY	HERMON	ME	781
GIGUERE ENTERPRISES INC	WATERVILLE	ME	776
ROURKE WILLIAM J	READFIELD	ME	776
BUCK FARMS	MAPLETON	ME	776
BRADFORD GENERAL STORE INC	BRADFORD	ME	766
MAINE EDUCATION ASSN	AUGUSTA	ME	765
DONNAS DAYCARE & PRESCHOOL	LEWISTON	ME	764
NEC FINANCIAL SERVICES INC	SADDLE BROOK	NJ	763
SMITH CARL W	MAPLETON	ME	763
PELLETIER LOUIS A	ALLAGASH	ME	763
LE G CORPORATION	WINSLOW	ME	759
BENSON JOYCE	TROY	ME	752
D & D CONSTRUCTION INC	HERMON	ME	749
CARIBOU COUNTRY CLUB	CARIBOU	ME	749
MALONEY ALBERT I	WALDOBORO	ME	746
M & M SHEETMETAL & WELDING INC	PRESQUE ISLE	ME	744
COMMERCIAL PAVING LLC	GORHAM	ME	742
OXFORD HILLS DENTAL ASSOCIATES PA	NORWAY	ME	739
WEST MINOT MILL WORK INC	WEST MINOT	ME	734
TRACY L GORDON	STRONG	ME	729
CONNOR MANAGEMENT LLC	LEWISTON	ME	729
BULICK PAUL M	WEST BOWDOIN	ME	724
CIT GROUP THE/EQUIPMENT FINANCING INC	LIVINGSTON	NJ	717
THERIAULT BOYS INC	FORT KENT MILLS	ME	717
NEW ELM FARM LLC	FREEPORT	ME	716
CHIROPRACTIC CORP OF N MAINE	HOULTON	ME	716
CHASE VAUGHN L	MAPLETON	ME	713
STONELEDGE ANIMAL HOSPITAL	WESTBROOK	ME	704
OPERATIONS FORESTIERES	ST PROSPER	QC	693
SILVER MAPLE FARMS INC	ALBION	ME	690
DM BLACK INC	WESTBROOK	ME	685
THE BODY ARCHITECT	PORTLAND	ME	684
CAMDEN OPERATIONS LLC	CAMDEN	ME	680
GRONDIN LAURENT N	SABATTUS	ME	673
PARTNERS PRINTING, INC	SOUTH PORTLAND	ME	668
THE COUNTY QUICKSTOP INC	LONDONDERRY	NH	667
CAMDEN HILLS DENTAL CARE LLC	ROCKPORT	ME	666
WELLNESS & CHIROPRACTIC CARE LLC	BRUNSWICK	ME	666
BEAULIEU & SON TRUCKING INC	ST JOHN PLT	ME	665
PHYSICIAN BILLING & CONSULTING INC	AUBURN	ME	662
HARVEST MOON LLC	ORONO	ME	661
BOULOS COMPANY THE	PORTLAND	ME	660
MONAGHAN LEAHY LLP	PORTLAND	ME	658
ROOF MANAGEMENT SERVICES LLC	LEWISTON	ME	658

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
D P INDUSTRIES INC	NORTH VASSALBORO	ME	656
ANGUS ENTERPRISES LLC	ROCKLAND	ME	652
MEDOMAK VETERINARY SERVICES INC	WALDOBORO	ME	643
JACTAN MAPLE PRODUCTS INC	JACKMAN	ME	643
MICHELE SHEMS DMD PA	FALMOUTH	ME	635
THE GROUNDS CREW LLC	FALMOUTH	ME	635
ANCO INC	WATERVILLE	ME	628
TWIN CITY SHEET METAL, INC.	BANGOR	ME	627
TANGLEWOOD ENTERPRISES INC	FORT KENT	ME	627
MAINE EDUCATION CREDIT UNION	AUGUSTA	ME	625
THREE RIVERS FAMILY PRACTICE	WATERVILLE	ME	622
CUNNINGHAM WAYNE	WALDOBORO	ME	605
CORNVILLE CONSTRUCTION INC	CORNVILLE	ME	604
MERRIMACK RIVER MEDICAL SERVICES	HUDSON	NH	603
MIDDLE RANGE POND RESTAURANT LLC	POLAND SPRING	ME	600
THE CHISHOLM 2006 CORP	LINCOLN	RI	595
HARRIS R & HARRIS CA PTNRS	DAYTON	ME	595
ELCO PRECISION MACHINE	LEWISTON	ME	594
GOSSELIN & DUBORD P.A.	LEWISTON	ME	594
IBM CORP	ARMONK	NY	593
RESULTS MARKETING & DESIGN LLC	WESTBROOK	ME	593
CAMERON TIRE & SERV CO INC	AUBURN	ME	590
WATERVILLE PEDIATRICS INC	WATERVILLE	ME	588
IRISH ANDREW C	PERU	ME	587
DOCTORS DAVIS AND OLSON LLC	DAMARISCOTTA	ME	586
B & B PAVING INC	HERMON	ME	585
WDQ INC	BELFAST	ME	583
HOWARD GARY G	WASHBURN	ME	580
MASSE EARTHWORKS LLC	WOODLAND	ME	580
SODEXO OPERATIONS LLC	BUFFALO	NY	573
MAINE DERMATOLOGY LLC	LINCOLNVILLE	ME	572
WHEATON & MCLAUGHLIN INC	PRINCETON	ME	570
THRIFTY CAR MART INC	LEWISTON	ME	569
VALLEY FUEL STOP LLC	MADAWASKA	ME	562
GUIMOND TIMMY H	FORT KENT	ME	561
FROST'S MOBIL SERVICE	PITTSFIELD	ME	551
VERVE INC	ORONO	ME	551
YOUNG GUNS AUTO REPAIR SERVICE INC	LEWISTON	ME	549
CSI LEASING INC	ST LOUIS	MO	549
MCTEAQUE HIGBEE CASE COHEN WHITNEY & TOKER, PA	TOPSHAM	ME	547
ROBERT DAIGLE & SONS INC	NEW CANADA	ME	547
HANND S ON ICE CREAM	BANGOR	ME	543
COASTAL PRODUCTS COMPANY	LISBON FALLS	ME	541
NORTHERN MAINE ENT ASSOC PA	PRESQUE ISLE	ME	539
INDUSTRIAL ST LAUNDROMAT INC	PRESQUE ISLE	ME	539
KINNEY ROBERT G	PRESQUE ISLE	ME	537
COBBOSSEE COLONY GOLF COURSE INC	MONMOUTH	ME	536
SCOTT WARREN I	WALDOBORO	ME	536
WOO HOO INC	WATERVILLE	ME	534
DEPREY FARMS INC	NEW CANADA	ME	530
IOCMA INC	PORTSMOUTH	NH	530
BEACON ANALYTICAL SYSTEMS INC	SACO	ME	528
MILLER BAKER & COOPER COMPANY	PORTLAND	ME	519
ROLANDS DRYWALL INC	SABATTUS	ME	518

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NEUMAYER JAMES C	PRESQUE ISLE	ME	517
BELMONT MOTEL CORP	SKOWHEGAN	ME	517
CHOPPER ONE INC	EAGLE LAKE	ME	512
BLAKE MICHAEL A	DEXTER	ME	508
JASPERS INC	ELLSWORTH	ME	507
ANIMAL HOSPITAL OF WATERVILLE PA	WATERVILLE	ME	507
MAINE PROSTHODONTICS PA	PORTLAND	ME	506
SHREE KRISHNA LLC	BRUNSWICK	ME	506
CAMERON RICHARD	ST CAMILLE	QC	504
ZIMBA COMPANY, INC.	FAIRFIELD	ME	502
US BANK NATIONAL ASSOCIATION	MINNEAPOLIS	MN	502
CHESTER M KEARNEY PA	PRESQUE ISLE	ME	500
STEWART TERRACE LLC	FREEPORT	ME	495
REAY EXCAVATION & TRUCKING INC	READFIELD	ME	490
OUELLETTE & ASSOC PA	LEWISTON	ME	490
REPUBLIC JEWELRY & COIN INC	AUBURN	ME	489
B & B EMBROIDERY INC	SIDNEY	ME	484
MAROON FLOORING INC	WATERVILLE	ME	481
SOUTHERN MAINE PHYSICAL THERAPY PA	WESTBROOK	ME	480
DONMAR INC	BANGOR	ME	476
HALES LAWNCARE INC	YORK	ME	474
GAZ BAR U.S., INC.	ESTCOURT STATION	ME	474
MEDCOM LLC	BANGOR	ME	473
CASTONGUAY JERRY	WASHBURN	ME	472
KOEHLER WOODWORKS INC	BRUNSWICK	ME	471
PO' BOYS & PICKLES LLC	FALMOUTH	ME	467
CASTNER FARM INC	WALDOBORO	ME	463
BOUCHARD MAGELLA	FORT KENT	ME	460
MARGER ENTERPRISES INC	SEARSPORT	ME	459
TURNER BRADLEY B	WASHBURN	ME	456
ELM CITY SURGICAL PA	WATERVILLE	ME	451
BEDFORD RAYMOND P	MERCER	ME	445
R N HASKINS PRINTING CO INC	OAKLAND	ME	444
ALBUS BUSINESS GROUP	PORTLAND	ME	441
MAINE ANTIQUE DIGEST INC	WALDOBORO	ME	440
HEUTZ OIL CO INC	LEWISTON	ME	440
QUALITY PAVING LLC	CARIBOU	ME	440
HEALTHY BEAUTY WELLNESS SPA	LEWISTON	ME	438
LEVASSEUR PHILIP L	FORT FAIRFIELD	ME	436
KENNEBEC VETERINARY SERV INC	OAKLAND	ME	434
PELLETIER BARRY J	FORT KENT	ME	433
HILLSIDE TERRACE OF HALLOWELL LLC	WATERVILLE	ME	432
FORT KENT ANIMAL HOSPITAL PA	FORT KENT	ME	430
SNELL FAMILY FARM INC	BAR MILLS	ME	428
WING XING SHENG INC	HOULTON	ME	426
PRECISION PAVING INC	BANGOR	ME	426
MAINE STREET GRAPHICS INC	BRIDGTON	ME	425
MANDELL DON	AUGUSTA	ME	423
PUDGY'S CYCLE INC	AUBURN	ME	423
POIRIER TIMOTHY M	WINSLOW	ME	423
HARRY E NASON INC	AUBURN	ME	421
HARDY WOLF & DOWNING PA	LEWISTON	ME	419
PINE TREE PHYSICAL THERAPY INC	BANGOR	ME	417
MICHAEL T RUETTY DDS LLC	SOUTH PORTLAND	ME	416

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GE EQUIPMENT SMALL TICKET LLC SERIE	FORT MYERS	FL	413
ROBINSON KRIGER & MCCALLUM	PORTLAND	ME	412
LEETE & LEMIEUX PA	PORTLAND	ME	412
BLUEWATER VETERINARY SERVICES PA	SOUTH PORTLAND	ME	409
MICHAEL R NAWFEL DMD PA	WATERVILLE	ME	408
MAINE HOSPITAL ASSOCIATION	AUGUSTA	ME	404
MICHAUD FARMS BROAD ACRES LLC	CHINA VILLAGE	ME	402
BELFAST OPERATIONS LLC	BELFAST	ME	399
BISHOPS LAUNDRY & CARPET CLEANING LLC	CAMDEN	ME	397
ROWE DONALD L	WINSLOW	ME	396
COUNTRY HOME CORP	AUBURN	ME	395
MID MAINE MARINE INC	OAKLAND	ME	391
MELANSON CONSTRUCTION INC	LEWISTON	ME	391
TRICORP FEDERAL CREDIT UNION	PORTLAND	ME	390
ELM STREET PRINTING & GRAPHICS INC	CAMDEN	ME	389
HILLCO SPECIALTIES INC	WINDHAM	ME	389
A Z TECHNICAL INC	CLINTON	ME	388
DARLING INDUSTRIAL GROUP INC	WELLS	ME	386
AIR WISCONSIN AIRLINES CORPORATION	APPLETON	WI	386
SOUTH BEACH TANNING INC	WATERVILLE	ME	383
COMMERCIAL DELIVERY SYSTEMS LLC	BANGOR	ME	382
GRAYBAR FINANCIAL SERVICES LLC	LIVINGSTON	NJ	381
AHI HOTEL LLC	FREEPORT	ME	380
JEAN MORIN INC	FORT KENT	ME	379
NEW ENGLAND TITLE LLC	PORTLAND	ME	377
NAHEKS INC	GORHAM	ME	371
COASTAL RETAIL CORP	PRINCETON	ME	370
THE FINISH LINE INC	INDIANAPOLIS	IN	368
FILLMORE'S INCORPORATED	SEARSPORT	ME	366
PAGE PAUL H	SOUTH CHINA	ME	365
C W HAYDEN CO INC	AUBURN	ME	365
PERCY'S AUTO SALES, INC.	PRESQUE ISLE	ME	362
G B & D FARMS	ST JOHN PLT	ME	361
CAPE VETERINARY PROPERTIES LLC	SOUTH PORTLAND	ME	361
NU-TEK INC	PRESQUE ISLE	ME	357
RICHARDS BLAINE A	TRENTON	ME	356
GREENLEAF COMPACTION INC	PHOENIX	AZ	354
JEFFREY & OWEN SMITH , INC	MAPLETON	ME	352
CONNELL EQUIPMENT LEASING CO	BERKELEY HEIGHTS	NJ	349
RICHARD J MAZZEI MDPA	BANGOR	ME	347
ATCHESON THOMAS J	WOODLAND	ME	342
PARLIN RACHEL L	BATH	ME	337
WAHL LAWRENCE R	ORLAND	ME	336
FROST MICHAEL A	CUMBERLAND	ME	328
K & P RESTAURANT INC	ROCKPORT	ME	325
OLIVER VENDING & MUSIC SYSTEMS	SCARBOROUGH	ME	319
MILLIARD CONSTRUCTION CO INC	WELLS	ME	318
TOWER CONTROL INC	BELFAST	ME	318
EKTO MANUFACTURING CORPORATION	SANFORD	ME	313
TYCO INTEGRATED SECURITY LLC	PRINCETON	NJ	311
CROCKETT BRUCE R	FARMINGDALE	ME	305
WEBB RIVER SUPPLY	DIXFIELD	ME	305
PORT ROBINSON ENTERPRISES LLC	HOULTON	ME	303
JOEL S OLSTEIN MD PA	LEWISTON	ME	302

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
DENNIS J KING MASONRY INC	HANCOCK	ME	302
G V LOGGING INC	FORT KENT	ME	300
HARRIS GOLF INC	BATH	ME	298
IDEXX VETERINARY SERVICES INC	WESTBROOK	ME	296
LAWRENCE B & SACHS S PTNRS	HAMPDEN	ME	295
SIMPLEXGRINNELL LP	BOCA RATON	FL	294
BROWN CHIROPRACTIC LLC	YARMOUTH	ME	293
BAYSIDE SUPERMARKET #124	MILBRIDGE	ME	293
DAVIS LANDSCAPE CO INC	LISBON	ME	293
KENTS HILL LUMBER CO INC	KENTS HILL	ME	291
KTI ENVIRONMENTAL GROUP INC	RUTLAND	VT	286
CIULLA MICHAEL A	LEE	ME	286
VFS FINANCING INC	FT MYERS	FL	284
HOLIDAY PROPERTIES OF FT MYERS, INC	ROCKLAND	ME	282
COLONIAL ADJUSTMENT INC	WESTBROOK	ME	279
DONALD J. & RACHEL C. PARADIS PTNRS	WINSLOW	ME	279
LAWNMOWAH LLC	WILTON	ME	278
BUGGY BROOK FARM	FORT KENT	ME	276
BOUCHER JOHN R	FORT KENT	ME	276
PAPE AUTO MOTION INC	SOUTH PORTLAND	ME	271
RICKER PLAZA ASSOCIATES	PORTLAND	ME	271
INSTITUTE FOR FINANCIAL LITERACY IN	PORTLAND	ME	268
STADDEN RONALD R	BRUNSWICK	ME	268
NICHOLS RESTAURANT GROUP LTD	RUMFORD	ME	266
COUNTRYSIDE RETREAT LLC	SAINT DAVID	ME	266
CATS ON CALL INC	SCARBOROUGH	ME	266
FRENCHMAN'S BAY ASSOC	PORTSMOUTH	NH	265
R H WALES & SON INC	LOVELL	ME	265
JIPSON BROTHERS REPAIR INC	AUGUSTA	ME	261
FREEMAN SR GARY W	WELLS	ME	260
AUSTIN ASSOCIATES PA CPA'S	AUBURN	ME	257
PERRYS INC	PRESQUE ISLE	ME	257
ALLEN & SONS LTD	STZACHARIE BEAUCE	QC	256
AFFILIATED COLLECTIONS INC	BANGOR	ME	254
STANDARD WATERPROOFING INC	WATERVILLE	ME	252
MOUNTAIN VALLEY BROADCASTING INC	AUBURN	ME	251
EXCIDE TECHNOLOGIES	MILTON	GA	248
GUIMOND JR ALBERT	FORT KENT	ME	248
ALLEN STERLING & LOTHROP	FALMOUTH	ME	240
STICKY FINGERS	WALDOBORO	ME	239
DOWNEAST REHABILITATION ASSOCIATES,PA	ROCKPORT	ME	237
ACKERMAN JOEL F	LAMOINE	ME	236
SJ MAINE FOOD INC	BURLINGTON	MA	235
SPIVEY ROBERT M	BRUNSWICK	ME	235
PELLETIER KENNETH	SAINT DAVID	ME	231
ROY T. INC	ST JOHN PLT	ME	230
COWPERTHWAIT NEIL F	HOULTON	ME	228
RLC ENGINEERING LLC	HALLOWELL	ME	228
BOIS DAAQUAM INC	MILFORD	ME	227
OLDE MILL ASSOCIATES, LLC	LEWISTON	ME	223
FERNLEAF BAKERY LLC	SACO	ME	221
DESJARDINS JEREMY L	WALLAGRASS	ME	221
LEWISTON MILLING INC/ L & T ASSOC	LEWISTON	ME	219
UNDERWOOD ELECTRIC INC	PRESQUE ISLE	ME	219

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BEACON HOSPICE INC	BATON ROUGE	LA	218
GRONDINS AUTO BODY	JAY	ME	216
FOX RUN MOBILE HOME SALES INC	LEWISTON	ME	212
HUNNEWELL RODNEY D	NEW GLOUCESTER	ME	212
GREGOIRE REBECCA A	WELLS	ME	211
PHILLIP POUZOL PHYSICAL THERAPY PA	BANGOR	ME	209
ROLLINS & SONS AUTO BODY INC	W ROCKPORT	ME	205
FELCH & COMPANY LLC	CARIBOU	ME	198
ECS LIMITED LIABILITY COMPANY	AUBURN	ME	197
POST OFFICE EDITORIAL	CAMDEN	ME	193
FIDELITY NATIONAL CAPITAL INC	MINNETONKA	MN	193
EAST RICHARD	CALAIS	ME	193
BETTER U FITNESS LLC	BRUNSWICK	ME	191
GE EQUIP SMALL TICKET LLC SERIES 201	CHICAGO	IL	190
LEW RIOUX & CO INC	FORT KENT	ME	189
MACCOOLE JEFFREY H	ROCKPORT	ME	185
MACHIAS ANIMAL HOSPITAL INC	MACHIAS	ME	185
WALLACE JULIA L	TOPSHAM	ME	181
BUILDINGS ETCETERA INC	HOULTON	ME	180
NORTHERN DOOR INN INC	FORT KENT	ME	180
SEVERSON HAND & NELSON PA	HOULTON	ME	178
COUSINS LEWIS E	CARIBOU	ME	178
KINNEYS CONSTRUCTION INC	SEARSPORT	ME	177
BOURGOINE RODNEY E	WASHBURN	ME	177
OLD QUARRY OCEAN ADVENTURES	STONINGTON	ME	176
SOMATEX REALTY LLC	PITTSFIELD	ME	175
KINNEY IVA E	SEARSPORT	ME	174
STEVEN W DAVIS HEATING & PLUMBING	WASHBURN	ME	171
REXEL	DALLAS	TX	171
IDEALEASE OF MAINE INC	S PORTLAND	ME	166
DORR BRUCE S	FORT FAIRFIELD	ME	164
AUTOMATIC DATA PROCESSING INC&SUBS	ROSELAND	NJ	164
ATLANTIC GREAT DANE INC	S PORTLAND	ME	163
COOK JEFFREY H	OAKLAND	ME	161
ROCKPORT FAMILY CHIROPRACTIC	ROCKPORT	ME	160
TEAGUE DISTRIBUTORS INC	FAIRFIELD	ME	158
ANDERSON DOUGLAS L	NEW SWEDEN	ME	157
L A MUSIC FACTORY	LEWISTON	ME	157
SHANE BACON TYJETT CORPORATION	HERMON	ME	157
SCHWANS HOME SERVICE INC	MARSHALL	MN	157
BERRY TALBOT ROYER PA	FALMOUTH	ME	156
4UE INC	DAMARISCOTTA	ME	155
LABONTY ENGINEERING INC	SCARBOROUGH	ME	154
CLABBY MICHAEL J	LEWISTON	ME	153
LEAF COMMERCIAL CAPITAL INC	PHILADELPHIA	PA	151
THE PIERCE STUDIO INC	BRUNSWICK	ME	150
MILLIKEN MATTHEW D	HOLLIS CENTER	ME	150
KINDRED NURSING CENTERS EAST	LOUISVILLE	KY	150
PINE HILL LLC	ROCKWALL	TX	149
STURTEVANT KARLA M	PALERMO	ME	148
CORRIVEAU ROBBY	FORT KENT	ME	144
MAVOR SMALL JANE M	CARIBOU	ME	142
WOOD STEPHEN G	PRESQUE ISLE	ME	141
ASSURANT INC	MILWAUKEE	WI	138

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MAINE PROPANE DISTRIBUTORS INC	HERMON	ME	136
RUSH WANITA	HOULTON	ME	135
MCLAUGHLIN JR DONALD E	BRADFORD	ME	132
WILLSON BRIAN L	ROCKPORT	ME	131
PORTAGE CONSTRUCTION CO INC	PORTAGE	ME	131
KELLERAN COURT ASSOCIATES	PORTLAND	ME	126
VOISINE TOMMY	FORT KENT	ME	126
H DUBOIS TRUCKING INC	FORT KENT	ME	124
MARTIN PAUL G	ST JOHN PLT	ME	120
YANKEE CLIPPER PET GROOMING INC	ROCKPORT	ME	119
VOISINE NORMAN	WALLAGRASS	ME	118
WARREN CURRIER & BUCHANAN	PORTLAND	ME	115
PAULS GAS INC	FRENCHVILLE	ME	113
CLOUD 9 DAY SPA & WELLNESS CENTER	LEWISTON	ME	112
CONNOLLY JOHN E	FREEPORT	ME	109
DSI ITI LLC	TORRANCE	CA	106
PAGE MONUMENTS	BRUNSWICK	ME	105
TOP OF THE HILL CAFE	CASCO	ME	104
SAUCIER JACQUES	FORT KENT MILLS	ME	103
GENERAL SUPPLY & SERVICES INC	DALLAS	TX	101
01ZERO9 INC	SANFORD	ME	101
SIEMENS HEALTHCARE DIAGNOSTICS LLC	DOWNERS GROVE	IL	100
HOMEPORT SUPPLY LLC	NEWCASTLE	ME	99
ALL PLAY LLC	LINCOLNVILLE	ME	98
PERRY FITTS BOULETTE & FITTON PA	OAKLAND	ME	97
JP LD CORPORATION	PRESQUE ISLE	ME	97
DANICA DESIGN INC	ROCKLAND	ME	96
GREY SCOTT	SAUGUS	MA	94
ROY AUTO PARTS INC	FORT KENT	ME	92
HOLOGIC LIMITED PARTNERSHIP	MARLBOROUGH	MA	89
MCCUE WILLIAM A	SOUTH PORTLAND	ME	88
DOWNEAST PENSION SERVICES INC	NEW GLOUCESTER	ME	86
VFS LEASE RESIDUAL HOLDING LLC	STAMFORD	CT	85
LEFT BANK BOOKS	BELFAST	ME	84
OVERLOOK MOTEL	EAGLE LAKE	ME	84
MAINE COAL SALES CO	HERMON	ME	83
IRISH BARRY C	WINDHAM	ME	83
RGIS	ROCHESTER	MI	81
HEWITT DAVID D	NEW SWEDEN	ME	78
TIMBERLINE TRUCKING INC.	FORT KENT	ME	77
CITIFINANCIAL INC	TAMPA	FL	76
GENE'S ELECTRONIC	FORT KENT	ME	75
SHANGRI-LA KENNELS INC	AUBURN	ME	75
TTM INC	MADAWASKA	ME	73
JRS LOGGING INC	FORT KENT	ME	73
ZWEIGERON MICHAEL D	SOUTH PORTLAND	ME	72
TRIGLIONE JR ARTHUR D	BRIDGTON	ME	70
QUALITY GLASS INC	LEWISTON	ME	68
MAINESTONE JEWELRY INC	FARMINGTON	ME	68
THOMPSON ROBERT P	CARIBOU	ME	67
BARNES LAW OFFICE	HOULTON	ME	67
PUTNAM CHADWICK	MAPLETON	ME	66
BROWN ENGINEERING INC	WASHBURN	ME	64

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GE COMMERCIAL EQUIPMENT HOLDING LLC	FORT MYERS	FL	63
EASTERN SPRINKLER SERVICES INC.	AUBURN	ME	62
DORKS UNLIMITED	FREEPORT	ME	61
JBBC INC	FORT KENT	ME	59
MICHAUD THOMAS V	SOUTH CHINA	ME	56
WITHAM CARLA R	STETSON	ME	55
ROBERT C GRIESHABER PA	AUBURN	ME	48
NORTON LISA J	PRESQUE ISLE	ME	44
ROCHE DIAGNOSTICS CORPORATION	INDIANAPOLIS	IN	44
MORSE MARTIN E	WELLS	ME	43
TWIN BROOKS STRETCHERS	LINCOLNVILLE	ME	40
PITAS THEODORE R	WESTBROOK	ME	40
SHIRO BURTON G	WATERVILLE	ME	35
LIBNER MAURICE A	BRUNSWICK	ME	35
BITHER STEPHEN J	HOULTON	ME	34
BURNHAM DIANNE E	WALDOBORO	ME	33
BRYAN CHRISTOPHE M	FAIRFIELD	ME	30
TOM CHADWICK INC	PITTSFIELD	ME	30
P R B ASSOC	ROCKPORT	ME	26
RALSTON GALLERY INC	ROCKPORT	ME	26
VAN STEENBERG AND ASSOCIATES PA	ROCKPORT	ME	26
UNDERKUFFLER FRANK M	FARMINGTON	ME	25
ATLANTIC HOUSE INC	LUBEC	ME	25
LATTA CAROL L	ROCKPORT	ME	24
PAYCHEX NORTH AMERICA INC	ROCHESTER	NY	23
CHOICE INVESTMENTS	CHINA VILLAGE	ME	20
GENLYTE THOMAS GROUP LLC	LOUISVILLE	KY	14
CHAMBERS RODNEY E	PRESQUE ISLE	ME	13
GOODRICH SARA A	AUBURN	ME	13
BITHER AARON J	HOULTON	ME	13
ROSA RICHARD M	HOLDEN	ME	12
LACOMBE DEANNA	LINCOLNVILLE	ME	11
MCGLINN CRAIG	WOODLAND	ME	9
PROFESSIONAL INFORMATION NETWORKS	BANGOR	ME	6
LAILA B MIGNONE CPA PA	BELFAST	ME	5
GUARDSMARK, LLC	MEMPHIS	TN	3