



January 1, 2019

Andrea K. Smith, Director
c/o Tax Incentive Programs Division
Maine Department of Economic and Community Development
59 State House Station
Augusta, ME 04333-0059

Dear Ms. Smith:

We are considering an expansion of which I wanted to make you aware. The new economic development project is vital to the growth of our 20-year old business. Specifically, we would be expanding at our existing manufacturing facility located at 456 Court Street in Cumberland. Your Employment Tax Increment Financing (ETIF) Program is the reason the expansion is under consideration.

We estimate a \$1,500,000 investment in real and personal property and creating 20 new, full-time positions with a \$60,000 annual average wage. At time of hire, all employees will have access to group health insurance and an ERISA-qualified retirement plan. We understand to be eligible to receive ETIF benefits our application must document (A) location of planned expansion, (B) our eligible sector for qualified business activity, and (C) that net new jobs we create will be full-time and offer access to health insurance and a qualified retirement program. We understand that we must hire at least five net-new qualified employees, above our base level of employment, within the first two years of receiving ETIF certification to be eligible to benefit from the ETIF program. Qualified hires are new, full-time hires, above the base level of employment, who receive income derived from employment during the 2019 and/or 2020 calendar year(s) that exceeds the annual per capita personal income for Cumberland County, the planned county of employment, and who, at time of hire, have access to health insurance and a qualified retirement program.

Please be assured that our economic development project would not occur within the State but for the availability of the ETIF benefits. This also confirms our understanding that submission of this letter does not allow us to receive tax benefits, but it does permit us to submit an ETIF application before December 31, 2019.

Yours Truly,

Jane E. Smith

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