



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

ADMINISTRATIVE & FINANCIAL SERVICES

H. SAWIN MILLETT, JR.
COMMISSIONER

MAINE REVENUE SERVICES

JEROME D. GERARD
ACTING EXECUTIVE DIRECTOR

October 1, 2011

Senate President Raye
Speaker of the House Nutting
Members of the 125th Maine Legislature:

Pursuant to 5 MRSA Section 13070-J, the State Tax Assessor 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 Program (BETR). Attached are four reports that provide you with this information.

The first attachment shows the number of individual and corporate Jobs and Investment, R&D, and Seed Capital credits for tax year 2009, as well as the value of those credits. Tax year 2009 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 2009.

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, 2011 are listed. BETR recipients filed between August 1, 2010 and December 31, 2010 for eligible property taxes paid during calendar year 2009. For that period the state reimbursed \$55,263,656 to almost 1,800 companies.

Public Law 2009, Chapter 337 (LD 1468) enacted during the last legislative session amended the definition of "economic development incentive" in Section 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 section 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 2012 – 2013 prepared for the Joint Standing Committee on Taxation on December 29, 2010.

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

Sincerely,

Michael J. Allen
Director of Econometric Research

Jobs and Investment Tax Credit

The Jobs and Investment Tax Credit (JITC) provides a credit of 10% of the investment of at least \$5,000,000 in personal property that creates at least 100 new jobs within 2 years of the investment. Retail facilities are excluded from taking the credit. The JITC 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 7 years for a maximum credit claimed of \$3,500,000.

Research Expense Tax Credit

The Research Expense Tax Credit (R&D) provides a credit equal to the sum of 5% of the excess of qualified research expenses over the average research expenses of the prior 3 years, and 7.5% of the basic research payments to educational institutions and certain research organizations. The credit is limited to 100% of the first \$25,000 of tax liability and 75% of the tax liability over \$25,000. Any unused credit may be carried forward for up to 5 years.

Seed Capital Investment Tax Credit

The Finance Authority of Maine administers this program. The Authority issues a tax credit certificate to eligible investors. The amount of the credit is equal to 40% of the certified investment amount or 60% of the certified investment amount if the eligible Maine business is located in a high unemployment rate area. The timing for claiming the credit is 25% in the taxable year the investment is made and 25% per year must be taken in each of the next 3 taxable years. 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 – 2008 TAX YEAR

	Jobs and Investment		Seed Capital		Research Expense	
	Amount	Number	Amount	Number	Amount	Number
Corporate and Franchise Returns	\$500,000	1	\$9,857	2	\$308,691	19
Individual Returns	\$0	0	\$1,064,915	197	\$155,940	77
Total	\$500,000	1	\$1,074,772	199	\$464,631	96

Source: 2009 Maine Individual, Franchise, and Corporate Income Tax Returns

Attachment #2
MAINE'S SHIPBUILDING FACILITY CREDIT THROUGH 2008
 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 30th 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 – 2009

	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
Level of Employment	7,547	7,672	7,688	7,346	6,901
Yearly Investment	\$4,068,973.65	\$41,842,486.31	\$77,338,660.54	\$94,309,402.20	\$25,630,123.60
Total Investment	\$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>
Level of Employment	6,562	6,645	6,557	5,828	5546
Yearly Investment	\$3,504,876.65	\$138,399.67	\$956,483.36	\$1,625,075.20	\$2,586,224.78
Total Investment	\$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>
Level of Employment	5,775	5,812	5,529	5,401
Yearly Investment	\$7,086,492.48	\$41,380,031.00	\$11,063,102.00	\$6,249,698.00
Total Investment	\$259,087,198.44	\$300,467,229.00	\$311,630,331.00	\$317,780,029.00

Attachment #3
BUSINESS EQUIPMENT TAX REIMBURSEMENT, FY11

Business Equipment Tax Reimbursement - - FY11 for Property Taxes Paid in CY09

Business Name	City/Town	State	Refund
VERSO PAPER LLC	MEMPHIS	TN	4,302,379
BATH IRON WORKS CORP.	BATH	ME	3,269,029
RUMFORD PAPER COMPANY	MIAMSIBURG	OH	2,784,313
S D WARREN CO	BOSTON	MA	2,773,909
KATAHDIN PAPER COMPANY LLC	EAST MILLINOCKET	ME	2,380,061
NATIONAL SEMICONDUCTOR CORP	SANTA CLARA	CA	2,021,737
NESTLE WATERS NORTH AMERICA INC	NORWALK	CT	1,962,090
TAMBRANDS INC	CINCINNATI	OH	1,318,582
MADISON PAPER INDUSTRIES	MADISON	ME	1,178,421
WAL MART STORES EAST LP	BENTONVILLE	AR	1,048,016
LL BEAN INC.	FREETPORT	ME	1,029,230
HANNAFORD BROS CO AND SUBSIDIARIES	PORTLAND	ME	940,204
MCCAIN FOODS USA, INC	LISLE	IL	909,765
WOODLAND PULP, LLC	MONTREAL	QC	839,276
LINCOLN PAPER AND TISSUE LLC	LINCOLN	ME	702,044
TD BANK NA	PORTLAND	ME	685,224
GENERAL ELECTRIC COMPANY	SCHENECTADY	NY	669,614
OTIS VENTURES LLC	JAY	ME	659,579
GREAT LAKES HYDRO AMERICA LLC	MILLINOCKET	ME	643,509
SHAWS SUPERMARKETS INC AND SUBSIDIA	BOISE	ID	629,999
FAIRCHILD SEMICONDUCTOR CORP	SOUTH PORTLAND	ME	596,083
THE DINGLEY PRESS INC	LISBON	ME	458,536
DRAGON PRODUCTS CO INC	PORTLAND	ME	435,611
TWIN RIVERS PAPER COMPANY LLC	MADAWASKA	ME	400,529
BUCKSPORT ENERGY LLC	BUCKSPORT	ME	399,783
IRVING FOREST PRODUCTS INC	SAINT JOHN	NB	399,651
BARBER FOODS	PORTLAND	ME	377,128
UNITED TECHNOLOGIES CORP	HARTFORD	CT	366,661
MID STATE MACHINE PRODUCTS INC	MATAWAN	NJ	362,846
UNUMPROVIDENT CORPORATION & SUBS ME	CHATTANOOGA	TN	350,127
ELMET TECHNOLOGIES INC	LEWISTON	ME	280,950
TRUE TEXTILES INC	GUILFORD	ME	266,805
INTERSTATE BAKERIES CORPORATION	KANSAS CITY	MO	265,228
HUBER ENGINEERED WOODS LLC	EASTON	ME	254,858
HOME DEPOT USA INC	BIDDEFORD	ME	248,997
LEPAGE BAKERIES INC	AUBURN	ME	248,675
PARKER HANNIFIN CORP & SUB	CLEVELAND	OH	221,034
HUHTAMAKI INC	DESOTO	KS	219,288
EVONIK CYRO LLC	PARSIPPANY	NJ	203,090
ZF LEMFORDER CORPORATION	NORTHVILLE	MI	199,943
SPECIALTY MINERALS INC	NEW YORK	NY	189,136
BREWER AUTOMOTIVE COMPONENTS INC	BREWER	ME	186,518
IRVING OIL MARKETING INC	PORTSMOUTH	NH	185,312
DEAD RIVER CO	BANGOR	ME	183,054
CORNING INC	CORNING	NY	178,572
OAKHURST DAIRY	PORTLAND	ME	169,501
UNITED RENTALS INC & SUBS	GREENWICH	CT	167,841
RITE AID OF MAINE INC	CAMP HILL	PA	166,243
PIONEER PLASTICS CORPORATION	AUBURN	ME	163,274
GE CAPITAL MANAGEMENT SERVICES CORP	FORT MYERS	FL	154,742
RENT A CENTER EAST INC	PLANO	TX	134,375
MORIN BRICK COMPANY	AUBURN	ME	134,120
BANGOR SAVINGS BANK & SUBS	BANGOR	ME	132,702
FORMED FIBER TECHNOLOGIES	AUBURN	ME	131,641

Business Name	City/Town	State	Refund
FULGHUM FIBRES INC	AUGUSTA	GA	130,681
NES EQUIPMENT SERVICES CORPORATION	NEENAH	WI	127,148
BACKYARD FARMS LLC	PORTLAND	ME	119,354
HEARST ARGYLE PROPERTIES	AUBURN	ME	118,838
SUNBELT RENTALS INC	FORT MILL	SC	111,558
RED SHIELD ACQUISITION LLC	OLD TOWN	ME	110,781
IDEXX OPERATIONS INC	WESTBROOK	ME	110,254
PENMOR LITHOGRAPHERS INC	LEWISTON	ME	106,528
INTERNATIONAL PAPER CO	MEMPHIS	TN	106,085
FMC CORP & COMB GRP	PHILADELPHIA	PA	105,585
SUNDAY RIVER SKIWAY CORP	NEWRY	ME	105,566
COLE HAAN HOLDINGS INC	YARMOUTH	ME	100,402
BANGOR RACEWAY	WYOMISSING	PA	98,061
IDEXX LAB INC	WESTBROOK	ME	97,908
MAINE WOODS COMPANY LLC	PORTAGE LAKE	ME	97,688
HANCOCK LUMBER CO INC	CASCO	ME	97,502
LANE CONSTRUCTION CORPORATION	MERIDEN	CT	96,331
PIKE INDUSTRIES INC	BELMONT	NH	96,290
CASCADES AUBURN FIBER INC	AUBURN	ME	95,170
COCA COLA BOTTLING CO NORTHERN NE	BEDFORD	NH	94,963
SPRAGUE ENERGY CORP	PORTSMOUTH	NH	93,352
NEW BALANCE ATHLETIC SHOE INC	BRIGHTON	MA	92,765
KEYBANK NATIONAL ASSOCIATION	BOISE	ID	89,269
C N BROWN COMPANY	SOUTH PARIS	ME	88,520
COMPUTER SCIENCES CORP	FALLS CHURCH	VA	87,977
KOHL'S DEPT STORES INC	MENOMONEE FALLS	WI	87,808
GE SECURITY INC	TUALATIN	OR	86,689
D & G MACHINE PRODUCTS INC	WESTBROOK	ME	85,811
ROBBINS LUMBER INC	SEARSMONT	ME	83,924
PPSA OVERSEAS LTD	SEARSPORT	ME	83,584
PITNEY BOWES GLOBAL FINANCIAL	STAMFORD	CT	82,756
BA LEASING & CAPITAL LLC	TUCKER	GA	81,430
PLEASANT RIVER LUMBER CO	DOVER FOXCROFT	ME	80,846
R J GRONDIN & SONS	GORHAM	ME	80,120
FISHER LLC	MILWAUKEE	WI	78,394
SARGENT CORPORATION	STILLWATER	ME	78,241
DOWNEAST ENERGY CORP	BRUNSWICK	ME	77,064
GENERAL DYNAMICS ARMAMENT AND TECHNICAL PRODUCTS	CHARLOTTE	NC	73,725
MARTINS POINT HEALTH CARE INC	PORTLAND	ME	73,417
NORTHEAST PACKAGING CO	PRESQUE ISLE	ME	73,165
RICHARD CARRIER TRUCKING INC	SKOWHEGAN	ME	72,865
JOHNSON OUTDOORS WATERCRAFT INC	OLD TOWN	ME	72,852
COLUMBIA FOREST PRODUCTS INC & SUBSIDIARIES	NEWPORT	VT	72,410
PRIDE MANUFACTURING COMPANY LLC	BURNHAM	ME	72,205
GEIGER BROS & SUBSIDIARIES	LEWISTON	ME	71,718
B & G FOODS INC	PARSIPPANY	NJ	71,179
PACIFIC & SOUTHERN COMPANY INC	PORTLAND	ME	70,936
AMERICARB INC	ROSWELL	GA	70,345
CHEP USA	ORLANDO	FL	69,356
INTERMED PA	SO. PORTLAND	ME	69,343
SAM'S EAST INC	BENTONVILLE	AR	67,568
UNITED PARCEL SERVICE INC	ATLANTA	GA	67,235
KENNEBEC LUMBER CO	SOLON	ME	66,640
IRVING TANNING COMPANY	HARTLAND	ME	66,321
SPENCER PRESS OF MAINE INC	NORTH ANDOVER	MA	65,080
OWENS CORNING COMPOSITE MATERIAL LL	TOLEDO	OH	64,973
JC PENNEY CO INC/CONSOL/SUBS	PLANO	TX	64,673
LONZA ROCKLAND,INC	ROCKLAND	ME	61,272
RUMFORD COGENERATION CO LP	MIAMISBURG	OH	61,071
ALLTRISTA PLASTICS LLC	GREER	SC	61,010

Business Name	City/Town	State	Refund
LEWISTON DAILY SUN	LEWISTON	ME	60,419
TJX COMPANIES INC & SUBS	FRAMINGHAM	MA	59,564
WRIGHT EXPRESS LLC	SOUTH PORTLAND	ME	59,423
WHITE ROCK DISTILLERIES INC	LEWISTON	ME	58,605
H P HOOD LLC	BINGHAMTON	NY	58,479
STRATTON LUMBER INC	STRATTON	ME	56,897
STAPLES OFFICE SUPERSTORE EAST INC	FRAMINGHAM	MA	56,776
V I P INC	LEWISTON	ME	56,462
FINANCIAL INSTITUTIONS SERVICE CORP	LEWISTON	ME	55,225
SYSCO NORTHERN NEW ENGLAND INC	PORTLAND	ME	55,118
RICH TOOL & DIE CO	SCARBOROUGH	ME	53,950
WHOLE FOODS MARKET GROUP INC	AUSTIN	TX	53,405
RYDER TRUCK RENTAL INC & AFFL	MIAMI	FL	52,353
CIT TECHNOLOGY FINANCING SVCS INC	LIVINGSTON	NJ	51,830
SIGCO INC	PORTLAND	ME	51,698
KEY EQUIPMENT FINANCE INC	ALBANY	NY	51,644
LABREES BAKERY INC	OLD TOWN	ME	51,178
SEARS ROEBUCK AND CO	HOFFMAN ESTATES	IL	50,216
DIVERSIFIED COMMUNICATIONS HLDG CO	PORTLAND	ME	49,954
ORTHOPAEDIC ASSOCIATES PA	PORTLAND	ME	49,659
CVS STATE CAPITAL LLC	WOONSOCKET	RI	49,325
WELLS FARGO FINANCIAL LEASING INC	DES MOINES	IA	47,926
TARGET STORES	MINNEAPOLIS	MN	47,570
BEST BUY STORES LP	MINNEAPOLIS	MN	46,828
PINE TREE WASTE SYSTEM INC DBA GREAT NORTHERN RECYCLING	RUTLAND	VT	46,596
SML LABELS MAINE INC	LEWISTON	ME	46,537
CTME LLC	WICHITA	KS	46,219
MAGNETIC RESONANCE TECH OF ME LTD	BANGOR	ME	45,373
BROCKWAY SMITH COMPANY	ANDOVER	MA	45,288
MACS CONVENIENCE STORES LLC	COLUMBUS	IN	44,931
STOLT SEA FARM OF MAINE INC	CALAIS	ME	43,862
MOOSE RIVER LUMBER CO	JACKMAN	ME	43,463
APPLICATORS SALES & SERVICE INC	PORTLAND	ME	43,339
BANK OF AMERICA N A	PLANO	TX	42,922
SUGARLOAF MTN CORP & SUBS	CARRABASSETT VALLEY	ME	42,098
CENTRAL MAINE MAGNETIC IMAGING ASSOC	LAKE FOREST	CA	42,063
IRWIN INDUSTRIAL TOOL CO.	FREEMONT	IL	41,810
WGME INC	PORTLAND	ME	41,190
ANDROSCOGGIN SAVINGS BANK	LEWISTON	ME	41,069
R H FOSTER ENERGY LLC	HAMPDEN	ME	40,537
EMERY WATERHOUSE CO & SUBS	PORTLAND	ME	40,139
ADAMAR-ASSOCIATES	LEWISTON	ME	39,782
CAMDEN NATIONAL BANK	CAMDEN	ME	39,555
MACY'S RETAIL HOLDINGS INC	CINCINNATI	OH	39,104
XEROX CORP & SUBS	NORWALK	CT	38,974
GAGNE & SON CONCRETE BLOCKS INC	BELGRADE	ME	38,890
LOUIS PARADIS INC	PORTLAND	ME	38,413
ALLIANCE HEALTHCARE SERVICES INC	NEWPORT BEACH	CA	38,351
CITIZENS LEASING CORP	CLEVELAND	OH	38,202
GARDNER CHIPMILLS LINCOLN LLC	LINCOLN	ME	38,082
LOUISIANA-PACIFIC CORP & SUBS	PORTLAND	OR	38,022
CIANBRO EQUIPMENT LLC	PITTSFIELD	ME	38,001
MAINE MACHINE PRODUCTS CO	SOUTH PARIS	ME	37,495
OLDCASTLE LAWN & GARDEN	ATLANTA	GA	37,285
NEMI PUBLISHING CO INC	FARMINGTON	ME	36,842
PORTAGE WOOD PRODUCTS LLC	PORTAGE	ME	36,706
ZYACORP ENTERTAINMENT LLC	MANCHESTER	NH	36,546
DELORME PUBLISHING CO INC	YARMOUTH	ME	36,497
OSC SPORTS	WESTBROOK	ME	36,278
GE CAPITAL COMMERCIAL INC F/K/A CITICORP LEASING INC	IRVING	TX	36,096

Business Name	City/Town	State	Refund
BLETHEN MAINE NEWSPAPERS INC	SEATTLE	WA	35,899
KENNEBEC SAVINGS BANK	AUGUSTA	ME	35,779
WISE BUSINESS FORMS INC	ALPHARETTA	GA	35,274
HERTZ EQUIPMENT RENTAL CORPORATION	PARK RIDGE	NJ	35,272
MBNA MARKETING SYSTEMS INC	BELFAST	ME	34,682
TEX TECH INDUSTRIES INC	NORTH MONMOUTH	ME	34,133
VOLK PACKAGING CORP	BIDDEFORD	ME	34,092
SPECTRUM PRINTING & GRAPHICS INC	PORTLAND	ME	34,071
SHAW BROTHERS CONSTRUCTION INC	GORHAM	ME	33,782
MAINE CARDIOLOGY ASSOC	SOUTH PORTLAND	ME	33,592
GMRI INC.	ORLANDO	FL	33,542
TIM HORTONS USA INC	OAKVILLE ONTARIO	ON	33,398
DE LAGE LANDEN OPERATIONAL SERV	BERWYN	PA	32,982
PORTLAND PIPE LINE CORPORATION	SOUTH PORTLAND	ME	32,857
GENEST CONCRETE WORKS INC.	SANFORD	ME	32,665
COOPER WIRING DEVICES INC	PEACH TREE CITY	GA	32,585
NORTHEAST BANK	LEWISTON	ME	32,470
GARDNER CHIPMILLS MILLINOCKET LLC	LINCOLN	ME	32,441
MAINETODAY MEDIA INC	PORTLAND	ME	31,931
POTTLES TRANSPORTATION INC	BANGOR	ME	31,882
EASTERN MAINE MEDICAL CENTER	BANGOR	ME	31,724
JASPER WYMAN & SON INC	MILBRIDGE	ME	31,696
J S MCCARTHY CO INC	AUGUSTA	ME	31,027
MAINE EYE CENTER PA	PORTLAND	ME	30,944
BATH SAVINGS INSTITUTION & SUBS	BATH	ME	30,883
LOHMANN ANIMAL HEALTH INTERNATIONALINC	WINSLOW	ME	30,515
NRF DISTRIBUTORS INC	AUGUSTA	ME	30,431
CANTEEN SERVICE CO	BANGOR	ME	30,325
H O BOUCHARD INC	HAMPDEN	ME	29,951
SAFE HANDLING INC	AUBURN	ME	29,302
DOLLAR TREE STORES INC	CHESAPEAKE	VA	29,301
YALE FINANCIAL SERVICES, INC.	FT MYERS	FL	29,298
KENNEBUNK SAVINGS BANK	KENNEBUNK	ME	29,000
HUSSEY SEATING COMPANY	NO BERWICK	ME	28,802
SHIPYARD BREWING COMPANY LIMITED LIABILITY CO	PORTLAND	ME	28,682
NATIONAL STARCH LLC	BRIDGEWATER	NJ	28,428
BELL ENTERPRISES INC	CALAIS	ME	28,376
SYSTEM LOGISTICS CORPORATION	LEWISTON	ME	28,101
PRENTISS & CARLISLE CO INC	BANGOR	ME	27,961
CAPITAL PIZZA HUTS INC	WICHITA	KS	27,911
DUCKTRAP RIVER FISH FARM LLC	BELFAST	ME	27,257
REED & REED INC	WOOLWICH	ME	27,129
ACADIA HOME CARE	ORLANDO	FL	26,545
LINCARE INC	CLEARWATER	FL	26,392
IRVING OIL TERMINALS INC	PORTSMOUTH	NH	26,350
DYSARTS TRANSPORTATION INC	BANGOR	ME	26,172
FAMILY DOLLAR INC	CHARLOTTE	NC	25,938
KINDRED NURSING CENTERS WEST LLC	LOUISVILLE	KY	25,801
INSIGHT PREMIER HEALTH LLC	LAKE FOREST	CA	25,453
FSB BANCORP MHC & SUBSIDIARY	FARMINGTON	ME	25,417
BIDDEFORD INTERNET CORPORATION	BIDDEFORD, ME	ME	25,332
MAINE PARTS & MACHINE INC	PORTLAND	ME	25,187
MAINE OXY ACETYLENE SUPPLY CO	AUBURN	ME	25,117
THE FIRST NATIONAL BANK	DAMARISCOTTA	ME	24,818
LIMINGTON LUMBER CO	EAST BALDWIN	ME	24,813
UNIFIRST CORPORATION	WILMINGTON	MA	24,755
KING'S MEDICAL GROUP INC	HUDSON	OH	24,611
CISCO SYSTEMS CAPITAL CORP	SAN JOSE	CA	24,603
TIM DONUT US LIMITED INC	DUBLIN	OH	24,501
NORWAY SAVINGS BANK	NORWAY	ME	24,382
ORION ROPEWORKS INC	WINSLOW	ME	24,321

Business Name	City/Town	State	Refund
NETFLIX INC	LOS GATOS	CA	24,269
GENERAL PARTS DISTRIBUTION	RALEIGH	NC	24,237
CORRECT BUILDING PRODUCTS LLC	BIDDEFORD	ME	24,031
NEW ENGLAND WASTE SERVICES OF MAINE, INC.	RUTLAND	VT	24,026
MICRODYNE OUTSOURCING INC	NEW YORK	NY	24,011
WILLIAM ARTHUR INC	WEST KENNEBUNK	ME	23,710
INSIGHT HEALTH CORPORATION	LAKE FOREST	CA	23,704
RT NEW ENGLAND FRANCHISE LLC	MARYVILLE	TN	22,831
FUNTOWN SPLASHTOWN USA INC	SACO	ME	22,682
FLEMISH MASTER WEAVERS INC	SANFORD	ME	22,290
GENERAL ELECTRIC CAPITAL CORP	IRVING	TX	22,262
X CAFE LLC	BELOIT	WI	22,227
COACTIV CAPITAL PARTNERS LLC	HORSHAM	PA	22,204
JOTUL NORTH AMERICA INC	GORHAM	ME	22,191
MAINE INDUSTRIAL TIRE LLC	MALDEN	MA	21,599
CLARIANT CORPORATION	CHARLOTTE	NC	21,584
GAF DECKING SYSTEMS LLC	WAYNE	NJ	21,456
BUMBLE BEE FOODS LLC	SAN DIEGO	CA	21,451
AAA NORTHERN NEW ENGLAND	COSTA MESA	CA	21,282
PEOPLES UNITED BANK	DOVER	NH	21,077
R F JORDAN & SONS CONSTRUCTION INC	ELLSWORTH	ME	20,620
HMS HOST FAMILY RESTAURANTS INC	BETHESDA	MD	20,589
PIERCE ATWOOD LLP	PORTLAND	ME	20,589
IMERYS KAOLIN INC	ROSWELL	GA	20,392
FED EX GROUND PACKAGE SYS INC	MEMPHIS	TN	20,369
WR PORTLAND HOTEL VENTURE LLC	MODESTO	CA	20,148
LUMBRA HARDWOODS INC	MILO	ME	20,106
BIO MEDICAL APPLICATION OF MAINE	WALTHAM	MA	20,008
CONIFER IND INC	NEW GLOUCESTER	ME	19,885
HARTT TRANSPORTATION SYSTEMS INC	BANGOR	ME	19,748
MAINE METAL RECYCLING INC	AUBURN	ME	19,696
HAMMOND LUMBER CO	BELGRADE	ME	19,549
BJ S ME OPERATING CORP	CONCORD	NH	19,516
EJ CARRIER INC	JACKMAN	ME	19,467
PETCO ANIMAL SUPPLIES STORES INC	SAN DIEGO	CA	19,327
COMPOUNDING SOLUTIONS LLC	LEWISTON	ME	19,311
SAVAGE SERVICES CORPORATION	SALT LAKE CITY	UT	19,231
AFFILIATED LABORATORY	BANGOR	ME	19,173
MARRINERS INC	ROCKPORT	ME	18,897
MIDWEST PRICE COMPANY LLC	MONTICELLO	AR	18,736
GENERAL ELECTRIC CREDIT CORP OF TN	FT MYERS	FL	18,616
PINE STATE TRADING CO	AUGUSTA	ME	18,566
CALIFORNIA FIRST LEASING CORP	IRVINE	CA	18,464
SIEMENS FINANCIAL SERVICES INC	ISELIN	NJ	18,409
DIRIGO PINES INN LLC	ORONO	ME	18,332
MID MAINE HOLDINGS LLC	AUBURN	ME	18,246
TETRA FINANCIAL GROUP LLC	SALT LAKE CITY	UT	18,239
DEERE CREDIT INC LIATES	MOLINE	IL	18,234
SENSOR RESEARCH & DEVELOPMENT CORP	ORONO	ME	18,231
ORCHARD TRAILS HOUSING LLC	NEWTOWN SQUARE	PA	18,223
ONESOURCE PRINTING	LEWISTON	ME	18,062
HALE TRAILER BRAKE & WHEEL INC	VOORHEES	NJ	17,959
GORHAM SAVINGS BANK	GORHAM	ME	17,813
DISABILITY REINSURANCE MANAGEMENT SVCS INC	MILWAUKEE	WI	17,764
CUMBERLAND FARMS INC	FRAMINGHAM	MA	17,762
ED PELLETIER & SONS INC	MADAWASKA	ME	17,738
VERRILL & DANA LLP	PORTLAND	ME	17,622
IBM CREDIT LLC	SOUTHBURY	CT	17,581
MAINE TRAILER INC.	BANGOR	ME	17,557
ODAT MACHINE INCORPORATED	GORHAM	ME	17,370
PALACE PLAYLAND ASSOCIATES LLC	OLD ORCHARD BEACH	ME	17,270

Business Name	City/Town	State	Refund
MEDICAL REHABILITATION ASSOC PA	LEWISTON	ME	16,984
SCIENTIFIC GAMES INC	ALPHARETTA	GA	16,789
ENEFCO USA INC	AUBURN	ME	16,612
TCF EQUIPMENT FINANCE INC	WAYZATA	MN	16,576
MAX FINKELSTEIN INC	LONG ISLAND CITY	NY	16,546
CIANBRO CORPORATION	PITTSFIELD	ME	16,437
ALERE SCARBOROUGH, INC.	SCARBOROUGH	ME	16,437
BANGOR PUBLISHING CO	BANGOR	ME	16,356
VOISINE BROS INC	FORT KENT MILLS	ME	16,322
WHITE BROS INC	WESTBROOK	ME	16,282
KENNEBEC TECHNOLOGIES	AUGUSTA	ME	16,248
MAINE EMPLOYERS MUTUAL INSURANCE CO	PORTLAND	ME	16,221
RARE HOSPITALITY MANAGEMENT INC	ORLANDO	FL	16,209
SMITH & WESSON CORP	SPRINGFIELD	MA	16,191
WOODARD & CURRAN INC	PORTLAND	ME	16,186
OFFICEMAX INCORPORATED	NAPERVILLE	IL	16,047
R F CHAMBERLAND INC	SAINT AGATHA	ME	16,014
OLDCASTLE PRECAST INC	ATLANTA	GA	15,890
CENTRAL DISTRIBUTORS INC	LEWISTON	ME	15,880
FRIENDLY ICE CREAM CORP	WILBRAHAM	MA	15,808
MAC-GRAY SERVICES INC	WALTHAM	MA	15,718
THE GAGE COMPANY	PORTLAND	ME	15,664
WHITCO PROPERTIES INC	WESTBROOK	ME	15,641
CROWN EQUIPMENT CORP	NEW BREMEN	OH	15,621
FIVE COUNTY CREDIT UNION	BATH	ME	15,167
SONOCO PRODUCTS CO	HARTSVILLE	SC	15,158
WASTE MANAGEMENT OF MAINE INC	HOUSTON	TX	15,027
VILLAGE CANDLE INC	TOPSHAM	ME	15,023
OLYMPIA EQUITY INVESTORS V LLC	PORTLAND	ME	14,875
OCE IMAGISTICS INC	TRUMBULL	CT	14,700
PURESTAT TECHNOLOGIES INC	LEWISTON	ME	14,596
BRUCE A MANZER INC	ANSON	ME	14,589
MEDICAL MUTUAL INS CO OF ME	PORTLAND	ME	14,522
VILLAGE CAR CO	BANGOR	ME	14,351
CIT COMMUNICATIONS FINANCE CORP	LIVINGSTON	NJ	14,277
GENERAL ALUM & CHEMICALS CORPORATION	SEARSPORT	ME	14,260
PINELAND FARMS INC	PORTLAND	ME	14,187
VIC FIRTH MFG, INC.	NEWPORT	ME	14,075
APPLEBEES INTERNATIONAL INC & SUBS	GLENDALE	CA	14,035
MAINLY TRUSSES	FAIRFIELD	ME	13,954
TATE & LYLE INGREDIENTS AMERICAS INC	DECATUR	IL	13,943
TYLER TECHNOLOGIES INC	DALLAS	TX	13,931
JN ENTERPRISES INC	AUBURN	ME	13,775
PENOBSCOT YACHT CLUB	BANGOR	ME	13,735
IMMU CELL CORP	PORTLAND	ME	13,722
PF MAINE INC	BANGOR	ME	13,713
TITAN MACHINE PRODUCTS INC	WINDHAM	ME	13,577
7 ELEVEN INC	TAUNTON	MA	13,575
INERGY PROPANE LLC	KANSAS CITY	MO	13,563
SAUNDERS MFG CO INC	READFIELD	ME	13,535
SILVEX INC	WESTBROOK	ME	13,439
CENTRAL MAINE MOTOR INC	WATERVILLE	ME	13,411
SABRE CORP	SOUTH CASCO	ME	13,390
DAHL CHASE DIAGNOSTIC SERVICES	BANGOR	ME	13,367
HOMSTEAD ENTERPRISES INC	PORTLAND	ME	13,328
HUTCHINS TRUCKING CO	SOUTH PORTLAND	ME	13,320
TD EQUIPMENT FINANCE, INC	BEDFORD	NH	13,029
PORTLAND MAINE BASEBALL INC	PORTLAND	ME	12,916
KTI BIO FUELS INC	RUTLAND	VT	12,901
STARCH PARTNERS LLC	PORTLAND	ME	12,897
TYGRIS VENDOR FINANCE INC	PARSIPPANY	NJ	12,858

Business Name	City/Town	State	Refund
ADVANTAGE PAYROLL SERVICES INC	ROCHESTER	NY	12,804
PETRONINO CORP	LEWISTON	ME	12,720
RESTWEND LLC	AUGUSTA	ME	12,656
PATTISON SIGN GROUP (NE) INC	LORING CM CTR	ME	12,641
MAINE HEAVY EQUIPMENT RENTAL INC	LEWISTON	ME	12,603
MMG INSURANCE CO	PRESQUE ISLE	ME	12,542
MAINE EYE CARE ASSOCIATES	WATERVILLE	ME	12,457
S & M ENTERPRISES INC	ALLAGASH	ME	12,438
YAMAHA MOTOR CORP USA & SUBS	CYPRESS	CA	12,360
AROOSTOOK TRUSSES INC	PRESQUE ISLE	ME	12,359
CARRIER CHIPPING INC	SKOWHEGAN	ME	12,230
NORTHCENTER FOODSERVICE LLC	RICHMOND	VA	12,206
CSP MOBILE PRODUCTIONS LLC	SACO	ME	12,202
FEDERAL DISTRIBUTORS INC	LEWISTON	ME	12,191
PHILIPS MEDICAL CAPITAL LLC	WAYNE	PA	12,137
TRACTOR SUPPLY COMPANY	BRENTWOOD	TN	12,123
CONTOUR3600 CORP	CORNISH	ME	12,119
FARMINGTON CHIPPING ENTERPRISES INC	JACKMAN	ME	12,041
GEORGE C HALL & SONS INC	ROCKLAND	ME	12,038
FARRIN BROS & SMITH INC	HARMONY	ME	12,006
PORTLAND HOTEL ASSOCIATES LLC	PORTLAND	ME	11,967
MATT T LLC	NEW GLOUCESTER	ME	11,955
WASCO PRODUCTS INC	SANFORD	ME	11,862
FORMTEK INC	WESTFIELD	MA	11,852
JONES & VINING INC & SUBS	BROCKTON	MA	11,813
BEGA INC	BANGOR	ME	11,786
HAMILTON COMPANY	NORWAY	ME	11,775
SPX CORPORATION	CHARLOTTE	NC	11,725
FERRAILO CONSTRUCTION INC	ROCKLAND	ME	11,705
R A CUMMINGS INC	AUBURN	ME	11,564
A S & C B GOULD INC	CORNVILLE	ME	11,458
STEEL SERVICE CENTER	LEWISTON	ME	11,455
BLUE TARP INC	CHARLOTTE	NC	11,218
WEBBER TANKS INC	BUCKSPORT	ME	11,198
GAMESTOP INC	GRAPEVINE	TX	11,075
LEWISTON OPERATIONS LLC	LEWISTON	ME	11,037
RETURNABLE SERVICES INC	HOUSTON	TX	10,991
ARUNDEL MACHINE TOOL CO INC	ARUNDEL	ME	10,990
YALE CORDAGE INC	SACO	ME	10,916
IRON MOUNTAIN INFORMATION MGMT INC	MT LAUREL	NJ	10,849
M DAIGLE & SONS LOGGING INC	SAINT FRANCIS	ME	10,840
STERLING ROPE COMPANY INC	BIDDEFORD	ME	10,836
PETSMART INC	PHOENIX	AZ	10,714
ALLEN EDMONDS SHOE CORP	PORT WASHINGTON	WI	10,682
CARDIOVASCULAR CONSULTANTS OF ME PA	SCARBOROUGH	ME	10,635
MAINE ENERGY RECOVERY CO	BIDDEFORD	ME	10,582
CONSOLIDATED CONTAINER COMPANY LP	OMAHA	NE	10,576
WOLF EYE ASSOCIATES PA	LEWISTON	ME	10,562
UNIVERSITY CREDIT UNION	ORONO	ME	10,497
BAKER NEWMAN & NOYES	PORTLAND	ME	10,481
BERLIN CITY OF PORTLAND INC FKA MAINE MALL	PORTLAND	ME	10,478
TOYOTA LEXUS INC			
YORK COUNTY FEDERAL CREDIT UNION	SANFORD	ME	10,437
METSO PAPER USA, INC	NORCROSS	GA	10,406
BRINKS INC	RICHMOND	VA	10,382
CATERPILLAR FINANCIAL SV CORP	PEORIA	IL	10,370
K-MART CORP & CONSOLIDATED SUBS	HOFFMAN ESTATES	IL	10,369
KENNEBEC PHARMACY & HOME CARE	AUGUSTA	ME	10,340
D & G P-R COMPANY	GORHAM	ME	10,332
CARROLS LLC	SYRACUSE	NY	10,304
NEPW LOGISTICS INC	MECHANIC FALLS	ME	10,295

Business Name	City/Town	State	Refund
PORTLAND SHELLFISH COMPANY INC	SOUTH PORTLAND	ME	10,139
WESCO DISTRIBUTION INC	PITTSBURGH	PA	10,133
SCRUB A DUB AUTO WASH CENTERS INC	NATICK	MA	10,100
DAVINCI'S	LEWISTON	ME	10,066
ALLEN & COLES MOVING LLC	PORTLAND	ME	10,039
SYNERGENT	PORTLAND	ME	9,965
INFINITY FEDERAL CREDIT UNION	PORTLAND	ME	9,941
NORTHEAST PUBLISHING CO	CARIBOU	ME	9,923
LYMAN MORSE BOATBUILDING CO INC	THOMASTON	ME	9,872
NORTHEAST COATING TECHNOLOGIES INC	KENNEBUNK	ME	9,817
WHITE OAK INC	SAINT FRANCIS	ME	9,786
SHUCKS MAINE LOBSTER, LLC	RICHMOND	ME	9,778
THOS MOSER CABINET MAKERS INC	AUBURN	ME	9,774
HAROLD MACQUINN INC	ELLSWORTH	ME	9,688
REGAL ENTERTAINMENT GROUP AND S	KNOXVILLE	TN	9,662
PRECISION MANUFACTURING SOLUTIONS INC	BIDDEFORD	ME	9,645
BUSH EQUITIES INC	PORTLAND	ME	9,602
INSULSAFE TEXTILES INC	GREENE	ME	9,599
CALIFORNIA FIRST NATIONAL BANK	IRVINE	CA	9,495
SLIDE WORKS INC	PORTLAND	ME	9,459
OLYMPIA EQUITY INVESTORS I LP	PORTLAND	ME	9,457
DORKS R US	FREEPORT	ME	9,360
CHOPPER ONE INC	EAGLE LAKE	ME	9,342
GIFFORDS DAIRY INC	SKOWHEGAN	ME	9,338
HIGHLANDS FUEL DELIVERY LLC	CALAIS	ME	9,309
THOMPSON TRUCKING INC	LINCOLN	ME	9,284
TEM INC	BUXTON	ME	9,272
CROWN CREDIT COMPANY	NEW BREMEN	OH	9,238
NICOLS BROTHERS LOGGING	MEXICO	ME	9,167
PALLET ONE OF MAINE INC	BARTOW	FL	9,158
MAINE CENTER FOR CANCER MEDICINE	SCARBOROUGH	ME	9,134
HAROLD WARREN CONSTRUCTION CO	CHELSEA	ME	9,092
WINGNUT HOSPITALITY LLC	FREEPORT	ME	8,910
NEWPORT INDUSTRIAL FABRICATION INC	NEWPORT	ME	8,907
BURRELLESLUCE LLC	LIVINGSTON	NJ	8,868
WHITCO WORLD PORTLAND LLC	WESTBROOK	ME	8,861
ASSOCIATED HEALTH RESOURCES INC	AUGUSTA	ME	8,825
PITNEY BOWES INC	STAMFORD	CT	8,815
KATAHDIN ANALYTICAL SERVICES INC	SCARBOROUGH	ME	8,795
PATRIOT INSURANCE COMPANY	FRANKENMUTH	MI	8,750
VESSEL SERVICES INC	PORTLAND	ME	8,729
HOGAN TIRE INC	HOULTON	ME	8,658
CORNVILLE CONSTRUCTION INC	CORNVILLE	ME	8,658
A E RETAIL WEST LLC	WARRENDALE	PA	8,617
LIBERTY MUTUAL INS CO	INDIANAPOLIS	IN	8,617
QUINTEL IV LLC	PORTLAND	ME	8,582
GARELICK FARMS LLC	DALLAS	TX	8,526
PST SERVICES INC.	DALLAS	TX	8,506
MAINE MUNICIPAL ASSOCIATION	AUGUSTA	ME	8,439
SHAWNEE PEAK HOLDINGS INC	BRIDGTON	ME	8,412
WAHLCO METROFLEX	LEWISTON	ME	8,390
SOLERAS INC	BIDDEFORD	ME	8,358
GRAVES SUPERMARKET INC	PORTLAND	ME	8,309
JAKE BARBOUR INC	ROCKLAND	ME	8,285
CIVES CORP	ROSWELL	GA	8,237
RAINBOW FEDERAL CREDIT UNION	LEWISTON	ME	8,234
LUCERNE FARMS INC	FORT FAIRFIELD	ME	8,192
ADVENTURE AMUSEMENTS LLC	SACO	ME	8,175
BEV INC	BANGOR	ME	8,173
GETTY PETROLEUM MARKETING INC	EAST MEADOW	NY	8,165
SPECTRUM MEDICAL GROUP PA	SO PORTLAND	ME	8,138

Business Name	City/Town	State	Refund
ENERCON TECHNOLOGIES	GRAY	ME	8,129
NADEAU LOGGING INC	FORT KENT	ME	8,129
GE COMMERCIAL EQUIPMENT HOLDING LLC	FORT MYERS	FL	8,101
D L GEARY BREWING CO INC	PORTLAND	ME	8,062
DORKLAND TWO LLC	FREEMPORT	ME	7,957
G LAVOIE INC	FORT KENT	ME	7,933
SEAFAX INC & SUBS	CUMBERLAND FORESIDE	ME	7,893
JOHNS MANVILLE	DENVER	CO	7,875
PORTLAND REGENCY INC	PORTLAND	ME	7,873
ALLAGASH BREWING CO INC	PORTLAND	ME	7,867
TREELINE INC	LINCOLN	ME	7,862
HEWLETT-PACKARD FINANCIAL SERVICES COMPNAVY	CUPERTINO	CA	7,851
MAINE FAMILY FEDERAL CR UNION	LEWISTON	ME	7,848
BODY EXCLUSIVE INC	SCARBOROUGH	ME	7,815
H C HAYNES INC	WINN	ME	7,781
CITIGROUP GLOBAL MARKETS INC	NEW YORK	NY	7,745
HARRY H MELCHER & SONS INC	BINGHAM	ME	7,742
BERMAN & SIMMONS PA	LEWISTON	ME	7,687
H M PAYSON & CO	PORTLAND	ME	7,632
JO-ANN STORES INC	HUDSON	OH	7,584
CAVENDISH FARMS OPERATIONS INC	PRESQUE ISLE	ME	7,569
STONEVALE INC	EXETER	ME	7,535
ANDROSCOGGIN CARDIOLOGY LLC	AUBURN	ME	7,511
HUTTIG BUILDING PRODUCTS	CHESTERFIELD	MO	7,502
FUNDY CONTRACTORS INC	CALAIS	ME	7,440
LEWISTON AUBURN MOTORCYCLES LLC	LEWISTON	ME	7,420
ENVIROLOGIX INC	PORTLAND	ME	7,376
AGGREGATE RECYCLING CORP	ELIOT	ME	7,368
CASCO BAY EYECARE LLC	PORTLAND	ME	7,322
OCTOBER CORPORATION	PORTLAND	ME	7,291
CHAPMAN TRUCKING INC	AUBURN	ME	7,262
CENTRAL EQUIPMENT CO	STILLWATER	ME	7,257
AUBURN MFG INC	MECHANIC FALLS	ME	7,234
EATON CORPORATION	CLEVELAND	OH	7,223
FURBUSH ROBERTS PRINTING CO INC	BANGOR	ME	7,194
R & M MARKET INC	HERMON	ME	7,189
ZALE DELAWARE INC	IRVING	TX	7,183
FASHION BUG #265 INC	BENSALEM	PA	7,174
THOMASTON HOTEL LLC	FREEMPORT	ME	7,097
CLOVER MANOR INC	LEWISTON	ME	7,074
NEP SK INC	PRESQUE ISLE	ME	7,067
FARLEY & SON LANDSCAPING INC	ROCKPORT	ME	7,061
KATAHDIN TRUST CO	HOULTON	ME	7,051
ADVANCE STORES COMPANY INC	ROANOKE	VA	7,040
LAGERSTROM FARMS INC	PRESQUE ISLE	ME	7,033
RI RA PORTLAND LLC	NEW CANAAN	CT	7,032
ATLANTIC FUND ADMINISTRATION LLC	PORTLAND	ME	7,025
FRENCH LOGGING INC	JACKMAN	ME	7,010
MORRIS YACHTS INC	BASS HARBOR	ME	6,967
ENTERPRISE TRENCHLESS TECH INC	LISBON FALLS	ME	6,879
ALTERNATIVE MANUFACTURING INC	WINTHROP	ME	6,876
DYSARTS SERVICE INC	BANGOR	ME	6,828
CURRAN BEANSPROUT CO	SACO	ME	6,805
HOYA CORPORATION	LEWISVILLE	TX	6,771
MITCHELL AUSTER DMD PA	LEWISTON	ME	6,698
CORINTH MARKET INC	CORINTH	ME	6,674
PORT OF AUBURN LLC	AUBURN	ME	6,670
CAVENDISH AGRI SERVICES INC	PRESQUE ISLE	ME	6,666
MOODYS COLLISION CENTERS INC	GORHAM	ME	6,665
NEW ENGLAND TECH AIR INC	SCARBOROUGH	ME	6,662

Business Name	City/Town	State	Refund
DOVER PROPERTIES LLC	YARMOUTH	ME	6,660
CIT GROUP THE/EQUIPMENT FINANCING INC	LIVINGSTON	NJ	6,651
CHAFFE RESTAURANT CORP	FREEMPORT	ME	6,635
R A THOMAS LOGGING INC	GUILFORD	ME	6,629
MAINE SAVINGS FEDERAL CREDIT UNION	HAMPDEN	ME	6,621
PARKER LUMBER CO	BRADFORD	ME	6,570
MECHANICS SAVINGS BANK	AUBURN	ME	6,568
GARY M POMEROY LOGGING INC	HERMON	ME	6,527
CPORT CREDIT UNION	PORTLAND	ME	6,515
CRI SIL LLC	BIDDEFORD	ME	6,494
GUIMOND JAMIE	FORT KENT	ME	6,419
PORTLAND COUNTRY CLUB	FALMOUTH	ME	6,412
WRIGHT-PIERCE	TOPSHAM	ME	6,384
DLJJ LLC	HAMPDEN	ME	6,368
DAMARISCOTTA BANK & TRUST CO	DAMARISCOTTA	ME	6,367
RBS ASSET FINANCE INC	CLEVELAND	OH	6,321
MAINE STATE CREDIT UNION	AUGUSTA	ME	6,314
LA BREWING CO	PORTLAND	ME	6,298
WILLIS OF NORTHERN NEW ENGLAND INC	NASHVILLE	TN	6,296
MAINE SURGICAL CARE GROUP PA	PORTLAND	ME	6,269
S & S TRANSPORTATION INC	LINCOLN	ME	6,257
SYL-VER LOGGING INC	ALLAGASH	ME	6,211
MAINE RECYCLING CORP	LISBON FALLS	ME	6,173
ATLANTIC REGIONAL FCU	BRUNSWICK	ME	6,147
TRANS TECH INDUSTRIES INC	BREWER	ME	6,139
HEBERT BROS	MADAWASKA	ME	6,113
HALEY CONSTRUCTION INC	SANGERVILLE	ME	6,107
H J ASSOCIATES LTD	ROCHELLE PARK	NJ	6,087
TMM INC	YARMOUTH	ME	6,038
FERRAILOLO CORP	ROCKLAND	ME	6,037
BELL FARMS INC	LEWISTON	ME	6,026
PLASTIC AND HAND SURGICAL ASSOC	SOUTH PORTLAND	ME	6,013
LARRY'S CAR WASH INC	SABATTUS	ME	5,954
PLUM CREEK TIMBER COMPANY LP	SEATTLE	WA	5,945
COLONIAL PACIFIC LEASING CORP	CEDAR RAPIDS	IA	5,923
BERNSTEIN SHUR SAWYER & NELSON	PORTLAND	ME	5,922
TOWN FAIR TIRE CENTERS OF MAINE LLC	EAST HAVEN	CT	5,921
ACADIA INSURANCE CO	WESTBROOK	ME	5,911
DIRIGO SLIPFORM	STILLWATER	ME	5,881
GOLD STAR CLEANERS INC	BREWER	ME	5,867
NATIONAL DISTRIBUTORS INC	SOUTH PORTLAND	ME	5,867
OPROCK PORTLAND 200 TRS LLC	SAN FRANCISCO	CA	5,863
COLLETES DONUT SHOPPE	LEWISTON	ME	5,856
MAINE VITREORETINAL CONSULTANTS LLC	BANGOR	ME	5,844
DRUMMOND WOODSUM & MACMAHON	PORTLAND	ME	5,789
BROWN GROUP RETAIL INC	SAINT LOUIS	MO	5,785
BIDDEFORD SAVINGS BANK	BIDDEFORD	ME	5,780
ABERCROMBIE & FITCH STORES INC	HINSDALE	IL	5,764
THE WOODLANDS INC	WATERVILLE	ME	5,764
COLD BROOK ENERGY	BANGOR	ME	5,763
BLUE ROCK INDUSTRIES	WESTBROOK	ME	5,713
RELIANCE STANDARD LIFE INS CO	PHILADELPHIA	PA	5,691
BODYWORKS MGMT COMPANY	SACO	ME	5,684
HOST INTERNATIONAL INC	BETHESDA	MD	5,664
LEADBRO LLC	BANGOR	ME	5,654
OXFORD FEDERAL CREDIT UNION	MEXICO	ME	5,653
FOOD CITY INC	LEWISTON	ME	5,648
COASTAL METAL FAB INC	TOPSHAM	ME	5,642
LABRIE FARMS LLC	SAINT AGATHA	ME	5,585
PURPOODOCK CLUB	CAPE ELIZABETH	ME	5,578
WALPOLE WOODWORKERS INC	WALPOLE	MA	5,557

Business Name	City/Town	State	Refund
SPLASHTOWN USA LLC	SACO	ME	5,553
SEBAGO CONVERTED PRODUCTS INC	WINDHAM	ME	5,534
MOTEL 6 OPERATING LP	CARROLLTON	TX	5,522
ENTERPRISE FOUNDRY INC.	LEWISTON	ME	5,510
FEDEX FREIGHT INC	HARRISON	AR	5,493
MAINE BIOTECHNOLOGY SERVICES INC	PORTLAND	ME	5,493
COMMUNITY CREDIT UNION	LEWISTON	ME	5,432
PORTLAND SAND & GRAVEL INC.	CUMBERLAND	ME	5,410
FEDERAL MARINE TERMINALS INC	CHICAGO	IL	5,338
T W PAVING INC	LEWISTON	ME	5,331
MERRILL ROAD ASSOCIATES	LEWISTON	ME	5,330
NEOKRAFT SIGNS INC	LEWISTON	ME	5,318
MAINE COMMERCIAL TIRE INC	HERMON	ME	5,313
PORTLAND ENDOSCOPY CENTER	PORTLAND	ME	5,313
ANTHEM INSURANCE COMPANIES	INDIANAPOLIS	IN	5,309
VIKING INC	BELFAST	ME	5,301
BELFAST OPERATIONS LLC	BELFAST	ME	5,297
PRECAST CONCRETE PRODUCTS OF ME INC	TOPSHAM	ME	5,296
JOHN LUCAS TREE EXPERT CO	PORTLAND	ME	5,288
C M ALMY & SON INC	GREENWICH	CT	5,283
ELDUR CORP.	BANGOR	ME	5,240
COASTAL INDUSTRIAL	SACO	ME	5,234
ADP INC	ROSELAND	NJ	5,228
YORK FORD SALES	HOULTON	ME	5,218
MAINE AUTO RADIATOR MFG CO INC	LEWISTON	ME	5,195
FULL COURT PRESS INC	WESTBROOK	ME	5,189
HARRASEEKET INN INC	FREEMPORT	ME	5,150
TEX SHIELD INC	WASHINGTON	DC	5,119
VILLAGE SUBARU	BANGOR	ME	5,101
TIMBERLAND TRUCKING CO INC	EAST MILLINOCKET	ME	5,090
E J JALBERT INC	FORT KENT	ME	5,051
KBS ENTERPRISES INC	CARIBOU	ME	5,033
DAVIS FORESTY PRODUCTS INC	WESTON	ME	5,014
THE MAINE THING INC	KNOXVILLE	TN	4,980
ENDODONTIC ASSOC PA	PORTLAND	ME	4,976
GROVER GUNDRILLING INC	NORWAY	ME	4,972
ASML HOLDING US INC & SUBS	TEMPE	AZ	4,950
BUGABOO CREEK HOLDINGS INC	MOUNTAINSIDE	NJ	4,934
TROYCO LLC	CARIBOU	ME	4,916
THE MONTALVO CORPORATION	GORHAM	ME	4,897
CHEMICAL PRODUCTS CORP	CARTERSVILLE	GA	4,891
BRUNSWICK FAIRFIELD LLC	FREEMPORT	ME	4,883
OAK GROVE MGMT MERGECO	PORTLAND	ME	4,872
J M HOLLISTER LLC	DOWNERS GROVE	IL	4,868
SCHLOTTERBECK & FOSS CO	PORTLAND	ME	4,802
JOHN E TOZER DMD PA	BANGOR	ME	4,784
THE VICKERY COMPANY, LLC	YARMOUTH	ME	4,780
BARNES & NOBLE BOOKSELLERS INC	NEW YORK	NY	4,749
FPM DONUT INC	AUBURN	ME	4,747
NORSTATE FEDERAL CREDIT UNION	MADAWASKA	ME	4,722
GOGGINS SUPERMARKET INC	RANDOLPH	ME	4,716
MID-COAST RECREATION CENTER INC	ROCKPORT	ME	4,710
PACTIV CORP	LAKE FOREST	IL	4,705
WASTE MANAGEMENT DISPOSAL SERVICES OF ME	HOUSTON	TX	4,668
WAYFARER MARINE CORPORATION	CAMDEN	ME	4,622
H & M HENNES & MAURITZ LP	NEW YORK	NY	4,620
MCCANN FABRICATION	NEW GLOUCESTER	ME	4,607
SIEMENS DIAGNOSTICS FINANCE CO LLC	HINSDALE	IL	4,581
CIANBRO FABRICATION & COATING CORP	PITTSFIELD	ME	4,548
US BANCORP EQUIPMENT & FINANCE INC	MINNEAPOLIS	MN	4,544
WILLIAMS FARMS INC	NORTH ANSON	ME	4,490

Business Name	City/Town	State	Refund
FRIGON DENNIS W	ROCKWOOD	ME	4,475
BREISACHER ENTERPRISES INC	BRUNSWICK	ME	4,467
NEW ELM FARM LLC	FREEPORT	ME	4,453
JT MACHINE INC	GRAY	ME	4,441
AFFILIATED HEALTHCARE MANAGEMENT	BANGOR	ME	4,440
PHILLIPS VAN HEUSEN CORPORATION	NEW YORK	NY	4,436
ARTEL INC	WESTBROOK	ME	4,427
REGIS CORP	MINNEAPOLIS	MN	4,415
MOIR RONALD C	WOODLAND	ME	4,407
BIOPROCESSING INC	PORTLAND	ME	4,406
MICHELIN NORTH AMERICA INC.	GREENVILLE	SC	4,402
HEAD AND NECK SURGICAL ASS0 PA	PORTLAND	ME	4,394
MORIN FORESTRY INC	FORT KENT	ME	4,386
AROOSTOOK COUNTY FEDERAL SAVINGS & LOAN ASSOCIATION	CARIBOU	ME	4,370
FREEPORT INN	FREEPORT	ME	4,368
CENTRAL MAINE FEDERAL CREDIT UNION	LEWISTON	ME	4,341
CARDS EXCAVATION & TRACTOR WORK	BOWDOIN	ME	4,300
PAUL G WHITE TILE CO INC	PORTLAND	ME	4,279
MCHALE & ASSOCIATES INC	REDMOND	WA	4,277
B & N ENTERPRISES INC	FORT KENT MILLS	ME	4,270
CORNER STORE INC	DIXFIELD	ME	4,260
MOUNTAIN MACHINE WORKS	AUBURN	ME	4,247
NORTHERN MAINE HAULING, INC	SKOWHEGAN	ME	4,242
OLIVER VENDING & MUSIC SYSTEMS	SCARBOROUGH	ME	4,241
CREATIVE DENTAL SOLUTIONS LLC PA	BANGOR	ME	4,222
CAM MFG INC	PRESQUE ISLE	ME	4,213
KATHERINE HEER DMD PC	WEST FARMINGTON	ME	4,212
MORIN MARCEL	SAINT DAVID	ME	4,207
THE COUNTY FEDERAL CREDIT UNION	CARIBOU	ME	4,199
PEDIATRIC CARDIOLOGY ASSOC	PORTLAND	ME	4,198
JAMES W SEWALL CO INC	OLD TOWN	ME	4,196
BABINEAU LOGGING	WEST ENFIELD	ME	4,157
PEDIATRIC OF LEWISTON	LEWISTON	ME	4,151
HOMEGOODS INC	FRAMINGHAM	MA	4,137
H E CALLAHAN CONSTRUCTION INC	AUBURN	ME	4,133
DAHL CHASE PATHOLOGY ASSOC PA	BANGOR	ME	4,131
BETHEL INN & COUNTRY CLUB (THE)	BETHEL	ME	4,104
GULF OIL LIMITED PARTNERSHIP	FRAMINGHAM	MA	4,093
EMERSON CHEVROLET/BUICK/PONTIAC INC	AUBURN	ME	4,079
SCOTT DUGAS TRUCKING & EXCAVATING	YARMOUTH	ME	4,079
PLASTIC DESIGN INC	MIDDLETOWN	CT	4,015
ROBERT WARREN WENTWORTH JR INC	RANGELEY	ME	4,001
R H RENY INC	NEWCASTLE	ME	3,999
KENNISTON TOBY W	ROCKLAND	ME	3,990
V & R VARIETY	HARTLAND	ME	3,951
HAMILTON MARINE INC	SEARSPORT	ME	3,910
LANCO ASSEMBLY SYSTEMS	WESTBROOK	ME	3,901
MAINE ORAL & MAXILLOFACIAL SURGERY ASSOCIATES PA	AUBURN	ME	3,897
COASTAL WOMEN'S HEALTHCARE PA	SCARBOROUGH	ME	3,891
S M R T INC	PORTLAND	ME	3,869
CAREFUSION SOLUTIONS LLC	DUBLIN	OH	3,868
WINDHAM MILLWORK INC	WINDHAM	ME	3,863
BEDARD PHARMACY INC	LEWISTON	ME	3,854
WENDYS OLD FASHIONED BURGERS OF NY	DUBLIN	OH	3,836
CENTRAL MAINE CHRY-PLYM-DODGE	WATERVILLE	ME	3,835
MAINE MALL MOTORS	PORTLAND	ME	3,833
PORTS AMERICA MAINE INC	ISELIN	NJ	3,832
MERIDIAN MOBILE HEALTH LLC	BANGOR	ME	3,830
RESTORATIVE & AESTHETIC DENTAL ASSOCIATES P.A.	PORTLAND	ME	3,826
BREWER'S SO FREEPORT MARINE INC	SOUTH FREEPORT	ME	3,796

Business Name	City/Town	State	Refund
HARVEY INDUSTRIES INC	WALTHAM	MA	3,785
ALLEN & SONS LTD	ST ZACHARIE BEAUCE	QC	3,784
NATIONAL WOOD PRODUCTS OF MAINE INC	OXFORD	ME	3,775
PHOENIX WELDING	PORTLAND	ME	3,771
RUDMAN & WINCHELL, LLC	BANGOR	ME	3,762
A W MADDEN INC	MILFORD	ME	3,751
IMAGE INC	POLAND SPRINGS	ME	3,732
GOODWIN'S CHEVROLET CO	BRUNSWICK	ME	3,718
OWEN H PELLETIER & SON LOGGING INC	SAINT FRANCIS	ME	3,718
NICOLS BROTHERS TRUCKING INC	MEXICO	ME	3,715
TIMBER EXPRESS INC	MADISON	ME	3,712
MAINE BUCKET COMPANY INC THE	LEWISTON	ME	3,705
CINQUE TERRE LLC	PORTLAND	ME	3,689
THE PEP BOYS	PHILADELPHIA	PA	3,685
FEBVIR INC	JACKMAN	ME	3,680
IRVING + MARR FARMS	WOODLAND	ME	3,667
FARM CREDIT LEASING SERV CORP	MINNEAPOLIS	MN	3,660
OPTOMETRIC ASSOCIATES DRS BOURNAKEL& BEALE P A	LEWISTON	ME	3,645
LIONEL THERIAULT INC	PRESQUE ISLE	ME	3,613
ACME-MONACO CORP	PLAINVILLE	CT	3,589
COUSINEAU WOOD PRODUCTS OF MAINE	NO ANSON	ME	3,585
MARTIN STEPHEN S	PRESQUE ISLE	ME	3,570
SMITTYS CINEMA BIDDEFORD LLC	MERRIMAC	MA	3,566
FLINT ENTERPRISES INC	ROCKLAND	ME	3,562
ARMSTRONG FAMILY INDUSTRIES INC	HERMON	ME	3,554
SNIDER T & REMLEY J PTNRS	AROMORE	PA	3,542
SMITTYS CINEMA SANFORD LLC	MERRIMAC	MA	3,531
MATHIEU'S SAW & TOOL INC	LEWISTON	ME	3,530
CENTRAL MAINE ENDODONTICS PA	AUBURN	ME	3,525
1ST AMERICAN COMMERCIAL BANCORP INC	FAIRPORT	NY	3,515
MAINE STANDARDS COMPANY LLC	WINDHAM	ME	3,507
MICHAELS STORES INC	IRVING	TX	3,495
WOODLANDS OF BREWER LLC	WATERVILLE	ME	3,494
BREWER FEDERAL CREDIT UNION	BREWER	ME	3,491
FLOTATION TECHNOLOGIES NC	HOUSTON	TX	3,488
MAINE CHIROPRACTIC HEALTH	LEWISTON	ME	3,487
EASTWOOD CONTRACTORS INC	BREWER	ME	3,473
CEC ENTERTAINMENT INC	IRVING	TX	3,471
MACOMBER INC	PORTLAND	ME	3,452
NEW DIMENSIONS FCU	WATERVILLE	ME	3,446
SIRUS HAMZAVI MD LLC PA	LEWISTON	ME	3,435
CENTER STREET DENTAL PA	AUBURN	ME	3,429
HYDROBLEND INC	NAMPA	ID	3,421
BCS TRANSPORT INC	FORT KENT	ME	3,420
OAKWOODS LUMBER INC	N BERWICK	ME	3,418
HAMLINS SPORTS WORLD INC	WATERVILLE	ME	3,411
ANZELC PAMELA A	PORTLAND	ME	3,406
ORONO OPERATIONS LLC	ORONO	ME	3,399
DEKAF, INC	ROCKLAND	ME	3,393
DUCAS LOGGING INC	WALLAGRASS	ME	3,371
ALLEN SCREEN PRINTING	SCARBOROUGH	ME	3,366
AETNA LIFE INSURANCE CO	HARTFORD	CT	3,362
QUALEY GRANITE & STONE FABRICATION LLC	BANGOR	ME	3,350
E S BOULOS COMPANY	WESTBROOK	ME	3,348
FORE RIVER WAREHOUSE & STORAGE CO	PORTLAND	ME	3,335
DYSART REALTY CO	BANGOR	ME	3,332
SAMS ITALIAN FOODS INC	LEWISTON	ME	3,325
PPJS LLC	FORT KENT	ME	3,317
HIL TECHNOLOGY INC	PORTLAND	ME	3,274
IOCMA INC	PORTSMOUTH	NH	3,273
ROCKLAND GOLF CLUB INC	ROCKLAND	ME	3,272

Business Name	City/Town	State	Refund
LRI INC	LEWISTON	ME	3,271
TREES LIMITED	SIDNEY	ME	3,264
HERBERT L HARDY & SON INC	DYER BROOK	ME	3,252
WINDEROSA MANUFACTURING & DIST	DIXFIELD	ME	3,195
BLUE HILL MARKET INC #126	BLUE HILL	ME	3,195
C & B HOLDINGS INC	ROCKLAND	ME	3,192
RC MANAGEMENT LLC	FALMOUTH	ME	3,183
JOKERS TWO INC	PORTLAND	ME	3,183
MARTIN WHITAKER MD	NORWAY	ME	3,173
ANTHEM HEALTH PLANS OF MAINE INC	INDIANAPOLIS	IN	3,169
FRASER TIMBER LIMITED	ASHLAND	ME	3,167
TRIPLE CROWN FARMS INC	PRESQUE ISLE	ME	3,157
SEBAGO BREWING COMPANY	GORHAM	ME	3,147
MACQUARIE EQUIPMENT FINANCE LLC	BLOOMFIELD HILLS	MI	3,147
TNT ROAD COMPANY INC	FORT KENT	ME	3,139
ADP COMMERCIAL LEASING LLC	ROSELAND	NJ	3,137
FACIAL & ORAL SURGERY ASSOCIATES PA	AUGUSTA	ME	3,135
MERLE LLOYD & SONS	ANSON	ME	3,132
HOLIDAY HEALTH & RACQUET CLUB INC	PORTLAND	ME	3,132
WATERVILLE WINDOW CO INC	WATERVILLE	ME	3,131
LEAF FINANCIAL CORPORATION	PHILADELPHIA	PA	3,122
NORTHEAST ORAL & MAXILOFACIAL SURGERY ASSOC PA	BANGOR	ME	3,116
JAGGER BROTHERS INC	SPRINGVALE	ME	3,116
NEPHROLOGY ASSOCIATES OF CENTRAL MAINE	LEWISTON	ME	3,084
APOTHECARY BY DESIGN COMPOUNDING	PORTLAND	ME	3,059
ACADIA MED ARTS AMBULATORY SURGICAL	BANGOR	ME	3,044
DUKE INC	BATH	ME	3,043
ROWE FORD SALES	WESTBROOK	ME	3,038
N H BRAGG & SONS	BANGOR	ME	3,026
HOST LEISURE SERVICES LLC	EAST HOLDEN	ME	3,021
SOUTHERN ME ORAL&MAXILLO FACIAL SUR	WINDHAM	ME	2,998
P&L LOGGING CORP	FORT KENT	ME	2,977
DAVIS LONG TERM CARE GROUP INC	ROCKLAND	ME	2,976
PFC LOGGING INC	DANFORTH	ME	2,952
WILSON STREAM REALTY INC C/O SANDY RIVER GROUP	PORTLAND	ME	2,926
LOGLAND FOREST PRODUCTS	NORRIDGEWOCK	ME	2,917
COSTIGAN CHIP LLC	JACKMAN	ME	2,916
PENOBSCOT SHORES ASSOCIATION	BELFAST	ME	2,908
JACKSON THOMAS C	CAMDEN	ME	2,894
THE LANE GROUP	BREWER	ME	2,885
2628-6013 QUEBEC INC	ST GEORGES BEAUCE	QC	2,885
NORTHEAST WELDING & FABRICATION INC	AUBURN	ME	2,884
SELECT PHYSICAL THRPY HOLDINGS INC	MECHANICSBURG	PA	2,871
H&D ENTERPRISES LLC	HOULTON	ME	2,865
KARDEX REMSTAR, INC	WESTBROOK	ME	2,865
BUCKEYE FOODS 2 INC	SOUTH PARIS	ME	2,862
L E TAYLOR + SONS	PORTER	ME	2,861
CITIFINANCIAL INC	TAMPA	FL	2,842
WATERVILLE COUNTRY CLUB INC	WATERVILLE	ME	2,838
R M DAVIS INC	PORTLAND	ME	2,828
NORMAN HANSON & DETROY	PORTLAND	ME	2,825
GARDNER CHIPMILLS HOULTON LLC	LINCOLN	ME	2,821
DUNHAM CHRISTOPHER B	PHILLIPS	ME	2,804
NEW HERMON MOUNTAIN INC	PROSPECT	ME	2,792
WESTBROOK OPERATIONS LLC	WESTBROOK	ME	2,776
J WESTON WALCH PUBLISHER	PORTLAND	ME	2,738
XL GOLF	HAMPDEN	ME	2,736
NATANIS GOLF COURSE	VASSALBORO	ME	2,736
SENTRY INN AT YORK HARBOR LLC	LEWISTON	ME	2,734
CATANGA RIVER CORP	LEWISTON	ME	2,729
MAINE SHELLFISH CO INC	ELLSWORTH	ME	2,717

Business Name	City/Town	State	Refund
LAMEY WELLEHAN	AUBURN	ME	2,716
ALBIN, RANDALL & BENNETT	PORTLAND	ME	2,703
OLYMPUS AMERICA INC	CENTER VALLEY	PA	2,698
KDJW ASSOCIATES	BANGOR	ME	2,689
SODEXHO AMERICA LLC	BUFFALO	NY	2,675
GUIMOND TIMMY H	FORT KENT	ME	2,671
MAINE DISTRIBUTORS	BANGOR	ME	2,670
KENNEBEC FED SVGS & LOAN OF WATERVILLE	WATERVILLE	ME	2,668
HARTFORD INC	LEWISTON	ME	2,660
STEAMBOAT PARTNERS INC	SEARSPORT	ME	2,652
RECORD TOWN USA LLC	ALBANY	NY	2,644
MEMIC SERVICES INC	PORTLAND	ME	2,641
J S L INVESTMENTS LLC	PORTLAND	ME	2,638
NEW ENGLAND CASTINGS LLC	HIRAM	ME	2,627
B R NEWHOUSE CONSTRUCTION INC	PITTSFIELD	ME	2,627
BRANN & ISAACSON LLP	LEWISTON	ME	2,626
D J CAMPBELL INC	DANFORTH	ME	2,622
PULLEN INVESTMENT GROUP LLC	BRUNSWICK	ME	2,621
D C FARMS INC	MAPLETON	ME	2,617
J'MIRAL U.S.	MADAWASKA	ME	2,615
KITTERY OPTOMETRIC ASSOC	KITTERY	ME	2,603
GREEN MILL CORP	SACO	ME	2,585
OCCUPATIONAL HEALTH RESEARCH	SKOWHEGAN	ME	2,584
NEW ENGLAND 800 COMPANY	WALDOBORO	ME	2,564
RICHARD P WALTZ PLBG & HTG CO	PORTLAND	ME	2,560
CENTRAL MAINE ORAL & MAXILLOFACIAL SURGERY ASSOC PA	AUBURN	ME	2,549
K & D MILLWORKS INC	WINDHAM	ME	2,538
STATE FARM MUTUAL AUTOMOBILE INS CO	BLOOMINGTON	IL	2,536
BERKELEY LASERPRINTED MAILINGS, INC	CUMBERLAND	ME	2,521
FRED T LLC	NEW GLOUCESTER	ME	2,518
WILLARD C DOYEN & SONS	MAPLETON	ME	2,514
REEBOK INTERNATIONAL LTD & UNITARY SUBS	CANTON	MA	2,494
PETER THERIAULT JR INC	DANFORTH	ME	2,492
GORHAM HEALTH CARE INC	LEWISTON	ME	2,480
BROWN TROUT ACQUISITION MERGECO	PORTLAND	ME	2,478
CENTER-COTTON INC	PORTLAND	ME	2,469
KSW FCU	WATERVILLE	ME	2,468
GIBBS OIL CO LIMITED PARTNERSHIP	LYNNFIELD	MA	2,461
SITWERX	KENDUSKEAG	ME	2,461
PELLETIER LOUIS A	ALLAGASH	ME	2,451
SOUTH PORT MARINE LLC	S PORTLAND	ME	2,447
BERGERON ROGER ODP	LEWISTON	ME	2,436
SIMARD & SONS INC	LEWISTON	ME	2,430
BREW ASSOCIATES	PORTLAND	ME	2,425
CONSOLIDATED ELECTRICAL DISTRIBUTORS INC	WESTLAKE VILLAGE	CA	2,421
MILLROC HOSPITALITY PARTNERS	PORTLAND	ME	2,398
SW & B CONSTRUCTION CORPORATION	AUBURN	ME	2,392
MICRO TECHNOLOGIES INC	RICHMOND	ME	2,383
WATERWORKS CARWASH INC	WATERFORD	ME	2,379
DARLING'S INC	BREWER	ME	2,378
KELLY LUMBER SALES INC	ASHLAND	ME	2,377
CYR POTATO CORP	MADAWASKA	ME	2,373
LAND ROVER OF SCARBOROUGH INC	SCARBOROUGH	ME	2,368
A A MARINO INC	HOULTON	ME	2,361
FAIRLAWN GOLF CLUB	POLAND	ME	2,360
BROWN STEPHEN W	CLINTON	ME	2,353
CRANE BROTHERS INC	EXETER	ME	2,347
BANGOR LETTER SHOP INC	BANGOR	ME	2,344
WOODLANDS ASSISTED LIV OF HALLOWELL	WATERVILLE	ME	2,336
YANKEE CANDLE CO INC	SOUTH DEERFIELD	MA	2,326

Business Name	City/Town	State	Refund
PAPE CHEVROLET INC	SOUTH PORTLAND	ME	2,313
UNION STREET ATHLETICS	BANGOR	ME	2,307
CLEAN HARBORS ENVIRONMENTAL SVCS	NORWELL	MA	2,297
HOGAN ROAD MOTORS	BANGOR	ME	2,295
MCCORMICK AND BOUCHARD EYE CARE LLC	DAMARISCOTTA	ME	2,287
NEW ENGLAND DISCOUNT RETAILERS INC	MASHPEE	MA	2,271
FIVE STAR GRAPHICS INC	LEWISTON	ME	2,262
DIALYSIS CLINIC INC	NASHVILLE	TN	2,262
WINGFOOT COMMERCIAL TIRE SYSTEMS	FORT SMITH	AR	2,260
EVERGREEN INDEMNITY LTD.	LEWISTON	ME	2,259
NORTHEAST FINANCIAL SERVICES	LEWISTON	ME	2,256
OPROCK PORTLAND 303 TRS LLC	PORTSMOUTH	NH	2,253
TWO RIVERS FAMILY DENTISTRY PA	LISBON	ME	2,242
THE COUNTY QUICKSTOP INC	LONDONDERRY	NH	2,240
HOSPSERV INC	WALES	ME	2,218
JOKERS THREE INC	PORTLAND	ME	2,215
GG DIRECT A MAINE CORP	PORTLAND	ME	2,215
RAY LABBE & SONS INC	BRUNSWICK	ME	2,213
CREATIVE BROADCAST CONCEPTS INC	BIDDEFORD	ME	2,206
LOST VALLEY INC.	AUBURN	ME	2,175
COFFEE BY DESIGN INC	PORTLAND	ME	2,167
PROSTHODONTICS ASSOCIATES PA	SOUTH PORTLAND	ME	2,156
DERMATOLOGY ASSOCIATES LLC	PORTLAND	ME	2,154
WELLS WOOD TURNING & FINISHING INC	BUCKFIELD	ME	2,147
CITADEL BROADCASTING COMPANY	DOVER	NH	2,141
SPENCER GIFTS LLC	CHALLOTTE	NC	2,137
ZYACORP HOTELS INC	S PORTLAND	ME	2,135
S & J CONTRACTORS INC	LEWISTON	ME	2,133
COLDSTREAM LLC	VEAZIE	ME	2,132
MP&G MACHINE & DESIGN INC	LEWISTON	ME	2,132
LUNDER MANUFACTURING INC	SACO	ME	2,130
AROOSTOOK LUMBER INC	CHAPMAN	ME	2,129
MARC BLAIS GENERAL CONTRACTOR, INC.	LEWISTON	ME	2,128
MAINE MOLECULAR QUALITY CONTROLS IN	SCARBOROUGH	ME	2,124
SANDY RIVER II	PORTLAND	ME	2,118
CARAVAN BEADS INC	PORTLAND	ME	2,116
AFFILIATED MATERIAL SERVICES	BANGOR	ME	2,109
NEW ENGLAND WIRE PRODUCTS	WESTON	MA	2,109
STROUDWATER ASSOCIATES	PORTLAND	ME	2,101
COMPUTECH INC	LEWISTON	ME	2,095
COMPASS HEALTH ANALYTICS INC	PORTLAND	ME	2,095
A W CROPLEY INC	BROOKTON	ME	2,093
OFFICEMAX NORTH AMERICA INC	ITASCA	IL	2,092
DISCOUNT BEVERAGE & REDEMPTION CENTER	PORTLAND	ME	2,091
G R LOGGING LLC	HAMLIN	ME	2,084
DOWNEAST VET EMERGENCY CLINIC	PORTLAND	ME	2,082
WHEN PIGS FLY INC	YORK	ME	2,073
BOULEVARD MOTEL CORP	SILVER SPRING	MD	2,068
ANDERSON FAMILY TREE FARMS	CRYSTAL	ME	2,047
MY ABRAM LLC	GREENWOOD	ME	2,047
XANADU INC	MACHIAS	ME	2,036
PINE POINT REALTY INC C/O SANDY RIVER HEALTH SYSTEM	PORTLAND	ME	2,036
C B KENWORTH INC	SOUTH PORTLAND	ME	2,032
NEUROLOGY ASSOCIATES OF EASTERN MAINE PA	BANGOR	ME	2,030
J P MARTIN & SONS CONSTRUCTION CORP	CARIBOU	ME	2,030
WALTZ PHARMACY INC	CAMDEN	ME	2,028
XEROX LEASE EQUIPMENT LLC	ROCHESTER	NY	2,025
SEYWERD MARJAN S	MANCHESTER	ME	2,023
CHAMBERLAND JAMES M	SAINT AGATHA	ME	2,023
HELI MODIFIED INC	CORNISH	ME	2,019
IMAGING FINANCIAL SERVICES INC	FT MYERS	FL	2,019

Business Name	City/Town	State	Refund
BUCK CONSTRUCTION CO INC	PRESQUE ISLE	ME	2,017
KMA INC	TURNER	ME	2,012
WAS COFFEE LLC	NORTH BERWICK	ME	2,011
C W HAYDEN CO INC	AUBURN	ME	2,009
IDEXX DISTRIBUTION INC	WESTBROOK	ME	1,996
CHABOT & BISSON INC	STE JUSTINE BELLECHA	QC	1,996
UNITED LEASING INC	EVANSVILLE	IN	1,995
SUB BUILDERS INC	PORTLAND	ME	1,994
STEWART TERRACE LLC	FREEMPORT	ME	1,989
JACQUES LISE	ST THEOPHILE	QC	1,981
DEROSA & CHAMBERLAND LLC	LEWISTON	ME	1,973
WELLS FARGO HOME MORTGAGE	DES MOINES	IA	1,956
SACO SPORT & FITNESS INC	SACO	ME	1,932
JSI STORE FIXTURES ACQUISITIONS COR	MILLO	ME	1,917
FARMINGTON FORD INC	FARMINGTON	ME	1,917
R H WALES & SON INC	LOVELL	ME	1,916
GECF LOAN LEASE HOLDING INC	FORT MYERS	FL	1,914
WATERVILLE OB/GYN PA	WATERVILLE	ME	1,911
MAINE HEART SURGICAL ASSOC PA	PORTLAND	ME	1,909
BELFAST CO-OPERATIVE INC	BELFAST	ME	1,903
MEADER LENNY R	NEW SHARON	ME	1,897
ESTHETIC & RECONSTRUCTIVE DENTISTRY	WATERVILLE	ME	1,889
JOHN P POIRIER DMD PA	WATERVILLE	ME	1,882
INTERSTATE SEPTIC SYSTEMS INC	ROCKLAND	ME	1,880
EDWIN PELLETIER & SONS INC	FRENCHVILLE	ME	1,874
WINTER PEOPLE INC	FREEMPORT	ME	1,869
VEAZIE VETERINARY CLINIC PA	VEAZIE	ME	1,862
J T PROPERTIES	LINCOLN	ME	1,859
SEARSPORT PINE GOLF COURSE INC	SEARSPORT	ME	1,858
OUELLETTE & ASSOC PA	LEWISTON	ME	1,856
ACADEMY DENTAL, P.A.	PRESQUE ISLE	ME	1,851
FOX RIDGE LLC	AUBURN	ME	1,850
AFFILIATED PHARMACY SERVICES	BANGOR	ME	1,850
R A MOORE CONSTRUCTION INC	WINDHAM	ME	1,831
KATHLEEN S WINN DMD PA	BRUNSWICK	ME	1,829
KINNEY KENNETH M	SEARSPORT	ME	1,819
RWW INC	RANGELEY	ME	1,817
RIVERVIEW LEASE/LOAN HOLDING INC	FORT MYERS	FL	1,814
MDL INC KENTUCKY FRIED CHICKEN	PRESQUE ISLE	ME	1,813
SUN CITY TANNING INC	PORTLAND	ME	1,808
ENTRUST INC	WESTBROOK	ME	1,807
BLUEBERRY BROADCASTING LLC	KENNEBUNKPORT	ME	1,801
BOULOS COMPANY THE	PORTLAND	ME	1,796
MERIDIAN LIFE SCIENCE INC	SACO	ME	1,790
WALKER INDUSTRIAL SERVICES INC	SKOWHEGAN	ME	1,790
R A WEBBER & SONS INC	BRUNSWICK	ME	1,790
IBM CORP	ARMONK	NY	1,787
KEMPTON TOBEY & SON INC	PALERMO	ME	1,781
ANN TAYLOR RETAIL INC	MILFORD	CT	1,780
COUNTY QWIK PRINT	CARIBOU	ME	1,776
MAINE ASSISTED LIVING LLC	LOUISVILLE	KY	1,770
STILLWATER SOFT SERVE	OLD TOWN	ME	1,759
THE GROUNDS CREW LLC	FALMOUTH	ME	1,756
ROUSSEL LOGGING INC	MADAWASKA	ME	1,746
BERCE POTATO CO INC	SAINT AGATHA	ME	1,744
BERRY DUNN MCNEIL & PARKER	PORTLAND	ME	1,739
RLS ENTERPRISES LLC	SCARBOROUGH	ME	1,731
CRYSTAL SPRING WATER COMPANY	AUBURN	ME	1,730
BROWNE FAMILY ENTERPRISES INC	VASSALBORO	ME	1,727
PIENANA INC	PRESQUE ISLE	ME	1,726
BATES MILL DERMATOLOGY PLLC	LEWISTON	ME	1,724

Business Name	City/Town	State	Refund
BRUNSWICK EYE CARE ASSOCIATES	BRUNSWICK	ME	1,720
GARY C FERGUSON DMD MS LLC	WATERVILLE	ME	1,704
FRED'S VENDING INC	OAKLAND	ME	1,699
NELSON & SMALL INC	PORTLAND	ME	1,698
TRIMEN ENTERPRISES INC	AUBURN	ME	1,697
MAINE EDUCATION ASSN	AUGUSTA	ME	1,697
FARMINGTON OPERATIONS LLC	FARMINGTON	ME	1,697
DOWN EAST EMULSIONS LLC	BANGOR	ME	1,675
HOLDEN AGENCY	PORTLAND	ME	1,673
CITICORP TECHNOLOGY, INC	WEEHAWKEN	NJ	1,666
B & B PAVING INC	HERMON	ME	1,663
BLAIS GREENHOUSE INC	LEWISTON	ME	1,661
WARREN DAPHNE G	SACO	ME	1,657
DUPONT GERALD R	NEW GLOUCESTER	ME	1,656
ROGERS PRECISION MACHINE INC	LEWISTON	ME	1,650
TOBEY SHEETMETAL CO INC	ELIOT	ME	1,641
BACON PRINTING INC	BANGOR	ME	1,639
BANGOR TRUCK & TRAILER SALES INC	HERMON	ME	1,630
C P TECHNOLOGIES INC	SACO	ME	1,628
MAINE PHOTO EXPRESS INC	PORTLAND	ME	1,627
DAYHOOF III JOHN T	NORTH ANSON	ME	1,624
H A MAPES INC	SPRINGVALE	ME	1,622
DESJARDINS LOGGING INC	WALLAGRASS	ME	1,621
W W GRAINGER INC & SUBS	LAKE FOREST	IL	1,620
WING LI LUNG INC	PRESQUE ISLE	ME	1,606
NEW CHINA SUPER BUFFET INC	LEWISTON	ME	1,605
NATIONAL GOVERNMENT SERVICES INC	INDIANAPOLIS	IN	1,596
CR TANDBERG INC	WINDHAM	ME	1,580
COAST LINE CREDIT UNION	SOUTH PORTLAND	ME	1,577
GIFFORDS FAMOUS ICE CREAM	SKOWHEGAN	ME	1,575
XURON CORP	SACO	ME	1,567
ROCKPORT MARINE INC	ROCKPORT	ME	1,565
RICHIE PETER J	BANGOR	ME	1,562
ITALIAN EXPRESS INC	LEWISTON	ME	1,558
POULIN & ASSOCIATES EYE CENTER	WATERVILLE	ME	1,549
CUMBERLAND DENTAL ARTS PA	CUMBERLAND	ME	1,540
WILLOW RUN DENTAL ASSOCIATION PA	AUBURN	ME	1,535
WEST MARINE PRODUCTS	WATSONVILLE	CA	1,532
KNOWLES INDUSTRIAL SERVICES CORP	GORHAM	ME	1,518
HANDYMAN EQUIP RENTAL CO INC	PORTLAND	ME	1,507
CREATIVE MOLD COMPANY LLC	AUBURN	ME	1,493
ALPINE FITNESS & ENTERPISES LLC	PORTLAND	ME	1,486
BMT LOGGING INC	SAINT FRANCIS	ME	1,476
PAMCO MACHINE CO INC	LEWISTON	ME	1,465
FALMOUTH OPERATIONS LLC	FALMOUTH	ME	1,463
PRESQUE ISLE COUNTRY CLUB	PRESQUE ISLE	ME	1,461
GLEN COVE DENTAL ASSOC PA	ROCKPORT	ME	1,459
FELCH & COMPANY LLC	CARIBOU	ME	1,454
S E C INC	ROCKLAND	ME	1,441
EASTERN MOUNTAIN SPORTS INC	PETERBOROUGH	NH	1,440
HOYT EYE CARE CENTER LLC	GLEN COVE	ME	1,435
CELLARS OF MAINE	SOUTH CASCO	ME	1,425
CAND INC	WESTBROOK	ME	1,421
DIESEL FUEL SYSTEMS INC	BANGOR	ME	1,416
ACADIA FEDERAL CREDIT UNION	FORT KENT	ME	1,410
RESULTS MARKETING & DESIGN LLC	WESTBROOK	ME	1,407
HARDWARE ACQUISITION CO LLC	PORTLAND	ME	1,403
G H M AGENCY INC	WATERVILLE	ME	1,389
MORRIS LOGGING INC	FORT KENT	ME	1,387
OCB RESTAURANT CO.	EAGAN	MN	1,382
FAMILY EYE, HEALTH & CONTACT LENS CENTER	LEWISTON	ME	1,382

Business Name	City/Town	State	Refund
RAYMOND T BEDETTE DDS PA	AUBURN	ME	1,374
BANGOR CHRISTIAN SCHOOLS	BANGOR	ME	1,367
RETINA CENTER OF MAINE LLC	PORTLAND	ME	1,364
ADIDAS AMERICA INC	SPARTANBURG	SC	1,352
QUARTER POINT WOODWORKING LLC	BELGRADE	ME	1,351
MID-MAINE INTERNAL MEDICINE, P.A.	NORTH VASSALBORO	ME	1,348
SKOWHEGAN SNF OPERATIONS LLC	SKOWHEGAN	ME	1,346
J B & SON LOGGING INC	MADAWASKA	ME	1,342
GIGUERE ENTERPRISES INC	WATERVILLE	ME	1,336
CAMERON PAVING INC	SEARSPORT	ME	1,329
MAINE HIGHLANDS FED CREDIT UNION	DEXTER	ME	1,321
GOSSELIN & DUBORD P.A.	LEWISTON	ME	1,319
W L STURGEON INC	CORNISH	ME	1,318
JELLISON FITNESS	S PORTLAND	ME	1,315
HAMMOND CLIFTON K	BELGRADE	ME	1,312
EVERGREEN CUSTOM PRINTING INC	AUBURN	ME	1,309
GOODWINS ACQUISITION LLC	OXFORD	ME	1,301
LANK MACHINING CO LLC	SACO	ME	1,292
RAND DENTISTRY LLC	BREWER	ME	1,280
C & G BROWN INC	LITCHFIELD	ME	1,278
B & B INC	WATERVILLE	ME	1,269
B J JALBERT INC	ST PAMPHILE	QC	1,269
LEWISTON MUNICIPAL FED CREDIT UNION	LEWISTON	ME	1,268
BOIS DAAQUAM INC	BANGOR	ME	1,266
FRG INC	TOPSHAM	ME	1,259
THE WATERWORKS INC	BANGOR	ME	1,256
FRANKLIN CHRYSLER INC	FARMINGTON	ME	1,250
STAAR PROPERTIES LLC	ORONO	ME	1,249
ISAACSON & RAYMOND P A	LEWISTON	ME	1,249
LAWRENCE & WHITNEY DEVELOPMENT LLC	HOLDEN	ME	1,248
BARSTOW III GEORGE	WESTBROOK	ME	1,242
HEALTHFIRST FEDERAL CREDIT UNION	WATERVILLE	ME	1,237
LARRABEE CORNELIA D	KNOX	ME	1,228
PENBAY VETERINARY ASSOCIATES INC	ROCKPORT	ME	1,222
KD LANDSCAPING COMPANY	FALMOUTH	ME	1,221
BEEAKER WILLIAM P	TURNER	ME	1,220
TAGGART CONSTRUCTION INC.	FREEPORT	ME	1,217
LAWRENCE AMOS P	SAINT ALBANS	ME	1,216
COOPER PAVING LLC	MINOT	ME	1,213
WATERVILLE PEDIATRICS INC	WATERVILLE	ME	1,210
DOWNEAST ORTHOPEDIC ASSOC PA	BANGOR	ME	1,205
CYR ENTERPRISES INC	FORT KENT MILLS	ME	1,202
JACQUES ANDREW P	BINGHAM	ME	1,200
EASTERN FIRE PROTECTION CO	AUBURN	ME	1,193
HAROLD C RALPH CHEVROLET INC	WALDOBORO	ME	1,190
ELLSWORTH BUCKSPORT DENTAL ASSOC PA	ELLSWORTH	ME	1,188
DAWSON SMITH PURVIS & BASSETT PA	PORTLAND	ME	1,184
WILKINSON TERRY E	GRAY	ME	1,181
RIPLEY & FLETCHER CO	SOUTH PARIS	ME	1,180
WILES BROOK LOGGING INC	ALLAGASH	ME	1,178
MARK DIAMOND DDS LLC	SCARBOROUGH	ME	1,169
ABC SUPPLY CO INC	BELOIT	WI	1,166
MIKE THERIAULT CONSTRUCTION LLC	GREENVILLE	ME	1,164
BLUENOSE ENTERPRISES LLC	BRUNSWICK	ME	1,163
A E SAMPSON & SON LTD	WARREN	ME	1,155
BEAUREGARD EQUIPMENT INC	COLCHESTER	VT	1,148
HAMILTON WILLARD D OD PA	CARIBOU	ME	1,147
LASH ANTHONY D	WALDOBORO	ME	1,147
ANTONIOS NEW YORK DELI	LEWISTON	ME	1,131
MORINS MACHINE SHOP INC	LEWISTON	ME	1,130
CALSON 1	WATERVILLE	ME	1,129

Business Name	City/Town	State	Refund
T KEVIN SULLIVAN DMD LLC	BRUNSWICK	ME	1,125
ROBINSON KRIGER & MCCALLUM	PORTLAND	ME	1,121
THE FOSS COMPANY	YARMOUTH	ME	1,120
ROY T. INC	ST JOHN PLT	ME	1,119
PINE TREE VETERINARY HOSPITAL	AUGUSTA	ME	1,116
CORNER LAUNDROMAT LLC	AUBURN	ME	1,114
EASTERN MAINE EMERGENCY VETERINARY	BREWER	ME	1,106
WDQ INC	BELFAST	ME	1,096
MAINE FENCE COMPANY	PITTSFIELD	ME	1,092
JETBLUE AIRWAYS CORPORATION	DARIEN	CT	1,087
SODEXO OPERATIONS LLC	BUFFALO	NY	1,086
MICHELE E SPEKHARDT DMD PA	BANGOR	ME	1,082
NOROGALA LLC	BANGOR	ME	1,075
PELLETIER LARRY L	ORRINGTON	ME	1,074
THERIAULT DUANE J	SAINT AGATHA	ME	1,072
AUBURNDALE CLEANING CENTER INC	AUBURN	ME	1,069
NICKERSON AUTO SALES INC	FARMINGTON	ME	1,069
WATERVILLE SNF OPERATIONS LLC	WATERVILLE	ME	1,066
MOUNT PLEASANT DENTAL CARE PA	WEST ROCKPORT	ME	1,059
BENSON JOYCE	TROY	ME	1,052
ROLLER RINK INC	PORTLAND	ME	1,048
SHIRETOWN INVESTMENTS	PRESQUE ISLE	ME	1,044
M J OUELLETTE & DAUGHTERS INC	CARIBOU	ME	1,041
NORTHEAST TOOL & DIE CO INC	NORWAY	ME	1,040
SUMMIT ENVIRONMENTAL CONSULTANTS INC	LEWISTON	ME	1,032
KENNEBEC INTERNAL MEDICINE	AUGUSTA	ME	1,031
ALLENFARM FENCE COMPANY INC	HERMON	ME	1,026
ROBERT D LIMOGES DMD PA	AUBURN	ME	1,022
MRB LLC HOUSE OF FITNESS	LEWISTON	ME	1,022
COMMERCIAL PAVING LLC	GORHAM	ME	1,022
CON-WAY FREIGHT INC	SIDNEY	ME	1,016
CARIBOU COUNTRY CLUB	CARIBOU	ME	1,015
FRED'S COFFEE COMPANY	OAKLAND	ME	1,013
UNIQUE MACHINE INC	SOUTH CASCO	ME	1,010
LAGA JR EDWARD A	PRESQUE ISLE	ME	1,002
WEBSTER ENGINEERING CORP	AUBURN	ME	1,001
GREGORY SARKA DDS MD LLC	CAPE ELIZABETH	ME	1,000
CHIROPRACTIC CORP OF N MAINE	HOULTON	ME	996
MAINE COAST EYE CARE	ROCKPORT	ME	988
KOZAK & GAYER, P.A.	AUGUSTA	ME	986
NICKERSON CONSTRUCTION INC	NEW LIMERICK	ME	983
DANNY PLOURDE TRUCKING INC	FORT KENT	ME	979
SWAMP BUCK RESTAURANT & LOUNGE	FORT KENT	ME	975
MILAD BOZORGNIA DMD PA	EAST WILTON	ME	967
DR STEVEN ZEMBROSKI DMD INC	AUGUSTA	ME	964
CAPITAL FAMILY PRACTICE PA	AUGUSTA	ME	963
D & D CONSTRUCTION INC	HERMON	ME	959
S H NEVERS INC	NEW LIMERICK	ME	959
PORTLAND GASTROENTEROLOGY ASSOCIATES	PORTLAND	ME	956
WESTERN MAINE TIMBERLANDS	FRYEBURG	ME	954
GRANT'S BAKERY INC	LEWISTON	ME	950
SMITH CARL W	MAPLETON	ME	950
MCLEOD OPTICAL COMPANY INC	DALLAS	TX	949
LINCOLN ME FEDERAL CU	LINCOLN	ME	947
TRIPLE M TRUCKING INC	ALLAGASH	ME	945
ISLAND BREWING, LLC	WINTHROP	ME	940
HEATHROW CORPORATION	LEWISTON	ME	937
OAKES & PARKHURST GLASS INC	MANCHESTER	ME	932
OPERATIONS FORESTIERES	ST PROSPER	QC	931
MICHELE SHEMS DMD PA	FALMOUTH	ME	928
MAC-CEM	HERMON	ME	924

Business Name	City/Town	State	Refund
WEST MINOT MILL WORK INC	WEST MINOT	ME	920
DOCTORS DAVIS AND OLSON LLC	DAMARISCOTTA	ME	920
THIBODEAU DAVID R	LEWISTON	ME	919
B DALTON BOOKSELLER LLC	WESTBURY	NY	919
NORTHEAST PERIODONTAL ASSOCIATES PA	BANGOR	ME	915
NASSAU BROADCASTING I LLC	PORTLAND	ME	915
PROCK MERLE E	WALDOBORO	ME	911
STIMSON EXCAVATING INC	FALMOUTH	ME	908
RENTOWN INC	PRESQUE ISLE	ME	903
CLOSE ENTERPRISES INC	PORTLAND	ME	898
ACADIA TRUST NA	PORTLAND	ME	897
NORTH DEERING VETERINARY HOSPITAL LLC	PORTLAND	ME	896
MAINE WINTER SPORTS CENTER	LIMESTONE	ME	896
MEDCOM LLC	BANGOR	ME	894
TURFS SPORTS PUB INC	PORTLAND	ME	894
QONE LLC	WATERVILLE	ME	892
MERIT OF MAINE INC	LEWISTON	ME	889
MALONEY ALBERT I	WALDOBORO	ME	889
SCARBOROUGH OPERATIONS LLC	SCARBOROUGH	ME	886
LAWRENCE RUSSELL S	SOUTH THOMASTON	ME	880
WELLNESS & CHIROPRACTIC CARE LLC	BRUNSWICK	ME	872
MONAGHAN LEAHY LLP	PORTLAND	ME	869
ATLANTIC LANDSCAPE & DESIGN INC	SCARBOROUGH	ME	869
CAHILL TIRE INC	BATH	ME	864
ROARING BROOK CONSULTANTS INC	SOUTH BERWICK	ME	849
A Z TECHNICAL INC	CLINTON	ME	848
ENTERPRISE ELECTRIC INC	LISBON FALLS	ME	843
SUNTRUST EQUIPMENT FINANCE & LEAS	ATLANTA	GA	841
SILVER MAPLE FARMS INC	ALBION	ME	837
QED OPTICAL, INC.	HOULTON	ME	837
WOODMANS LLC	ORONO	ME	832
BULICK PAUL M	BOWDOIN	ME	832
THERIAULT GERARD	SAINT AGATHA	ME	832
WINDWARD GARDENS LLC	CAMDEN	ME	831
EVENTECTIVE INC	PORTLAND	ME	823
A & L CONSTRUCTION INC	PRESQUE ISLE	ME	823
CHASE VAUGHN L	MAPLETON	ME	821
TIMBER RESOURCE GROUP INC	FARMINGTON	ME	820
HEUTZ OIL CO INC	LEWISTON	ME	818
LITTLE GUY PRESS INC	AUBURN	ME	815
GARD INNS	FREEMONT	ME	815
THOMAS ENTERPRISES INC	SEARSMONT	ME	813
THE SCIENCE SOURCE	WALDOBORO	ME	813
COMPASSIONATE CARE VETERINARY HOSP	WINDHAM	ME	811
STANLEY D ARMSTRONG DMD PA	WINDHAM	ME	810
GENERAL DOORS CORPORATION	BRISTOL	PA	808
OXFORD HILLS DENTAL ASSOCIATES PA	NORWAY	ME	806
FOOTLONG ENTERPRISE LLC	AUGUSTA	ME	806
ENVIROMAT LLC	PORTLAND	ME	804
COLE WHITNEY FORD INC	LINCOLN	ME	803
KWIK KOPY PRINTING	SOUTH PORTLAND	ME	801
BRIAN J BOUCHARD & SONS INC	EAGLE LAKE	ME	798
GORDON TRACY L	STRONG	ME	794
COLONIAL ADJUSTMENT INC	WESTBROOK	ME	794
AMERICAN HONDA MOTOR CO INC	TORRANCE	CA	792
PATRONS OXFORD MUTUAL INSURANCE CO	AUBURN	ME	791
SNELL FAMILY FARM INC	BAR MILLS	ME	789
BUILDER SERVICES GROUP INC	TAYLOR	MI	788
JACKMAN EQUIPMENT INC	JACKMAN	ME	785
RICHARDS BLAINE A	TRENTON	ME	785
FULLER CADILLAC OLDS INC	ROCKLAND	ME	774

Business Name	City/Town	State	Refund
WOOD MILL INC	NORRIDGEWOCK	ME	773
GRONDIN LAURENT N	SABATTUS	ME	769
TRASK DECROW MACHINERY INC	SOUTH PORTLAND	ME	769
TRIPLE S INVESTMENTS LLC	S PORTLAND	ME	769
EASTERN MAINE EYE ASSOCIATES PA	BANGOR	ME	765
M & M SHEETMETAL & WELDING INC	PRESQUE ISLE	ME	763
HARDY WOLF & DOWNING PA	LEWISTON	ME	762
WELCH JENNIFER	DIXMONT	ME	761
MANHATTAN BRIDGE	LEWISTON	ME	754
JOHN'S CONVENIENCE PLUS INC	FORT KENT	ME	753
ALION SCIENCE & TECHNOLOGY	ISELIN	NY	752
PLEAU ENTERPRISES NO ONE INC	WINSLOW	ME	752
MASSE EARTHWORKS LLC	WOODLAND	ME	751
ELM CITY SURGICAL PA	WATERVILLE	ME	747
BEDFORD RAYMOND P	MERCER	ME	746
JUNDT FAMILY FITNESS	ALEXANDER	ME	745
DAVIS ROCKWELL F	FALMOUTH	ME	744
ELM STREET PRINTING & GRAPHICS INC	CAMDEN	ME	739
STERLING NATIONAL BANK	NEW YORK	NY	739
BRELAC INC	ST COME LINIERE	QC	734
LAWRENCE B & SACHS S PTNRS	HAMPDEN	ME	732
R&R LOGGING INC	FORT KENT	ME	731
MCBREAIRTY MARTIN	ST JOHN PLT	ME	729
DM BLACK INC	WESTBROOK	ME	728
PAGE MONUMENTS	BRUNSWICK	ME	725
ELCO INC ELCO PRECISION MACHINE	LEWISTON	ME	722
PJ JALBERT INC	ST PAMPHILE	QC	721
AUSTIN ASSOCIATES PA CPA'S	AUBURN	ME	716
GOLDBRIDGE PARTERS INC	AUGUSTA	ME	710
FALMOUTH ELECTRONICS RADIO SHACK	WINDHAM	ME	710
PAUL MARTIN TRUCKING	ST JOHN PLT	ME	710
CASTNER FARM INC	WALDOBORO	ME	708
BEDARD MEDICAL INC	LEWISTON	ME	702
SUPERMEDIA SERVICES EAST INC	UPPER DARBY	PA	702
RIVALRIES LLC	PORTLAND	ME	697
MAINE LASER SKIN CARE P A	NORTH VASSALBORO	ME	694
COMMERCIAL DELIVERY SYSTEMS LLC	BANGOR	ME	692
SCHWARTZBERG GARY D	WATERVILLE	ME	691
RICHARD J MAZZEI MDPA	BANGOR	ME	689
CHESTER A RICE CO	DAMARISCOTTA	ME	688
OAKLAND SHEET METAL INC	OAKLAND	ME	685
LEVASSEUR PHILIP L	FORT FAIRFIELD	ME	685
LE CLUB PASSETEMPS INC	LEWISTON	ME	685
MICHAUD FARMS BROAD ACRES LLC	CHINA VILLAGE	ME	684
BASEBALL INC AND ASTROSPHERE INC	SACO	ME	682
ZHONG SONG Q	PORTLAND	ME	680
TURNER ANDREW G	PRESQUE ISLE	ME	679
THE MACLAND COMPANY	AUBURN	ME	676
GERALD C THOMAS INC	GUILFORD	ME	674
GREAT LAKES FULFILLMENT	LEWISTON	ME	674
TWIN CITY SHEET METAL INC	BANGOR	ME	671
CONNELL EQUIPMENT LEASING CO	BERKELEY HEIGHTS	NJ	670
CAMERON TIRE & SERV CO INC	AUBURN	ME	667
COUNTY YANKEE	HOULTON	ME	663
FASTWASH INC.	WATERVILLE	ME	661
HARDING ALAN F	PRESQUE ISLE	ME	659
SULLIVAN LOGGING INC	ASHLAND	ME	658
S T VREELAND ADVERTISING	YARMOUTH	ME	658
CAPPZA INC	WATERVILLE	ME	653
BRADFORD GENERAL STORE INC	BRADFORD	ME	651
TRIPATH IMAGING INC	BURLINGTON	NC	648

Business Name	City/Town	State	Refund
CUNNINGHAM WAYNE	WALDOBORO	ME	646
BALBONI PAUL L	OAKLAND	ME	645
JOKAST INC	BRUNSWICK	ME	645
J A & R FARMS	SAINT FRANCIS	ME	643
S W COLLINS CO INC	CARIBOU	ME	642
FREEPORT CAFE	FREEPORT	ME	642
MID MAINE CPL LLC	AUBURN	ME	632
WHEATON & MCLAUGHLIN INC	PRINCETON	ME	632
SCHLUMPF INC	WINDHAM	ME	632
HARRIS R & HARRIS CA PTNRS	DAYTON	ME	632
CHESTER M KEARNEY PA	PRESQUE ISLE	ME	630
YOUNG GUNS AUTO REPAIR SERVICE INC	LEWISTON	ME	629
ANGUS ENTERPRISES LLC	ROCKLAND	ME	629
KENNEBUNK OPERATIONS LLC	KENNEBUNK	ME	628
WASTE MANAGEMENT OF NH	ROCHESTER	NH	628
BRUZGO & KREMER	PORTLAND	ME	626
PELLETIER KENNETH	SAINT DAVID	ME	626
KENNETH H ROCKWOOD DVM PA	FARMINGTON	ME	624
FOX PROPERTY MAINTENANCE	FALMOUTH	ME	620
D & D SPECIALTIES INC	SAINT AGATHA	ME	613
MORRIS SWITZER ENVIRON FOR HEALTH	WILLISTON	VT	612
KENNEY FARMS INC	MAPLETON	ME	609
RALPH MCNAUGHTON CONSTRUCTION INC	NEWPORT	ME	595
MICHAEL R NAWFEL DMD PA	OAKLAND	ME	594
G V LOGGING INC	FORT KENT	ME	594
CAMDEN OPERATIONS LLC	CAMDEN	ME	591
LEETE & LEMIEUX PA	PORTLAND	ME	590
PASSAMAQUODDY TRIBE JOINT TRIBAL CN	COLUMBIA FALLS	ME	590
KINNEY MICHAEL W	DANFORTH	ME	589
ALLIED PHYSICAL THERAPY	FARMINGTON	ME	587
GAZ BAR MAINE INC	ESTCOURT STATION	ME	587
HANND S ON ICE CREAM	BANGOR	ME	585
SOUTHERN MAINE PHYSICAL THERAPY PA	WESTBROOK	ME	585
FROST'S MOBIL SERVICE	PITTSFIELD	ME	585
MASSELLI ARLEEN M	FARMINGTON	ME	581
MARGER ENTERPRISES INC	SEARSPORT	ME	579
PERCY'S AUTO SALES, INC.	PRESQUE ISLE	ME	578
NORTHEAST PAINTING & COATING INC	LEWISTON	ME	576
M W EDUCATIONAL SERVICES INC	SOUTH PORTLAND	ME	575
MAINE HOSPITAL ASSOCIATION	AUGUSTA	ME	573
FORT KENT GOLF CLUB	FORT KENT	ME	573
PORTAGE CONSTRUCTION CO INC	PORTAGE	ME	565
AMERICAN CONCRETE INDUSTRIES INC	AUBURN	ME	564
GALT BLOCK WAREHOUSE CO	BANGOR	ME	563
TAFT DAVID N	HARPSWELL	ME	563
HALLOWELL BREWING CO	HALLOWELL	ME	562
CLABBY MICHAEL J	LEWISTON	ME	559
PRECISION TREE & LANDSCAPING	WINSLOW	ME	557
BEALS COIN-OP LLC	AUBURN	ME	556
OTIS ELEVATOR CO	HARTFORD	CT	556
COASTAL PRODUCTS COMPANY	LISBON FALLS	ME	555
BOUCHARD & SONS TOWING INC	HAMPDEN	ME	553
RECORD TOWN INC	ALBANY	NY	552
WING XING SHENG INC	HOULTON	ME	551
ROCKLAND ANIMAL HOSPITAL LLC	ROCKLAND	ME	548
MARCEAU WILLIAM	INDUSTRY	ME	546
MAGELLA BOUCHARD LOGGING	FORT KENT	ME	546
DONMAR INC	BANGOR	ME	545
B & B EMBROIDERY INC	SIDNEY	ME	545
DRILLEN ENTERPRISES INC	LEWISTON	ME	545
FGS/CMT INC	BANGOR	ME	527

Business Name	City/Town	State	Refund
ST AGATHA FEDERAL CREDIT UNION	SAINT AGATHA	ME	527
WORKGROUPE TECHNOLOGY PARTNERS INC	WESTBROOK	ME	526
JOSEPHS INC	PORTLAND	ME	525
SOUTH BEACH TANNING INC	WATERVILLE	ME	525
STONELEDGE ANIMAL HOSPITAL	WESTBROOK	ME	524
JAD FRANCHISES	DURHAM	ME	523
DEPREY FARMS INC	NEW CANADA	ME	523
ORTHOPEDIC & SPINE PHYSICAL THERAPY	LEWISTON	ME	522
TANGLEWOOD ENTERPRISES INC	FORT KENT	ME	522
J.B. BROWN & SONS	PORTLAND	ME	520
LAVOIE-PARE DIANE	ST ANTONIN	QC	519
HALES LAWNCARE INC	YORK	ME	515
LINSCOTT ALMA	SPRINGFIELD	ME	513
TOWLE NORMAN J	DIXFIELD	ME	511
MAROON FLOORING INC	WATERVILLE	ME	510
FEDEX FREIGHT SYSTEM INC	HARRISON	AR	509
KOEHLER WOODWORKS INC	BRUNSWICK	ME	509
BLUEWATER VETERINARY SERVICES PA	SOUTH PORTLAND	ME	509
NU-TEK INC	PRESQUE ISLE	ME	509
ANCO INC	WATERVILLE	ME	509
WHITCO WINDHAM LLC	PORTLAND	ME	509
MCBREAIRTY RANSFORD N	CARIBOU	ME	508
AIR WISCONSIN AIRLINES CORPORATION	APPLETON	WI	508
MEDOMAK VETERINARY SERVICES INC	WALDOBORO	ME	506
WINTHROP RESOURCES CORPORAION	MINNETONKA	MN	506
CENTRAL MACHINE INC	WINSLOW	ME	505
MANDELL DON	ROCKLAND	ME	502
BERRY FOWLES & CO	FALMOUTH	ME	499
BEAULIEU & SON TRUCKING INC	ST JOHN PLT	ME	499
MELANSON CONSTRUCTION INC	LEWISTON	ME	498
FORESIDE DENTAL HEATHCARE PA	FALMOUTH	ME	494
CLAIRES BOUTIQUES INC	PEMBROKE PINES	FL	494
FOUR SEASON GROUNDS CARE INC	BRUNSWICK	ME	492
NAHEKS INC	GORHAM	ME	490
DOGGETT AND SONS CONSTRUCTION INC	WATERBORO	ME	488
FOSTER COLOR LAB INC.	HAMPDEN	ME	487
J & J LEASING INC	WESTBROOK	ME	486
MADAWASKA PHARMACY LLC	MADAWASKA	ME	483
D PLOURDE LOGGING INC	FORT KENT	ME	480
JORDAN JUSTIN E	KINGFIELD	ME	480
PENOBSCOT GOLF HOLDINGS	BATH	ME	478
REFURB SUPPLIES LLC	WINDHAM	ME	474
BUDGET BUSINESS MACHINES INC	LEWISTON	ME	474
SWEET SENSATIONS	ROCKPORT	ME	474
GREYSTONE EQUIPMENT FINANCE CORP	DALLAS	TX	471
GELCO CORPORATION	FORT MYERS	FL	471
R N HASKINS PRINTING CO INC	OAKLAND	ME	469
ANDONIADES EMILIO	LEWISTON	ME	468
FALES & FALES PA	LEWISTON	ME	467
STANDARD WATERPROOFING INC	CHINA VILLAGE	ME	467
RICE RENTAL INC	HARTLAND	ME	460
JORDAN PHILIP K	HOULTON	ME	459
DESJARDINS JEREMY L	WALLAGRASS	ME	456
CAMPBELLS USED AUTO PARTS INC	LISBON	ME	455
IDEXX VETERINARY SERVICES INC	WESTBROOK	ME	455
BEDARD LONG TERM CARE	LEWISTON	ME	454
IDEXX PHARMACEUTICALS INC	WESTBROOK	ME	452
ALBUS BUSINESS GROUP	PORTLAND	ME	451
CASCO BAY MOLDING LTD	SANFORD	ME	448
A E HODSDON	WATERVILLE	ME	446
CUSTOM METAL FABRICATORS OF MAINE INC	LEWISTON	ME	441

Business Name	City/Town	State	Refund
MAPLE HILL FARM INC	HALLOWELL	ME	440
LOADING EDGE, INC	FREEPORT	ME	438
TRAFTON LAWRENCE C	WELLINGTON	ME	438
CSI LEASING INC	ST LOUIS	MO	437
PERRYS INC	PRESQUE ISLE	ME	435
HAWORTH STEPHEN	OAKLAND	ME	434
B & R ENERPRISES INC	LEWISTON	ME	433
DEWAN TERRENCE J	YARMOUTH	ME	431
OFC CAPITAL CORPORATION	ROSWELL	GA	430
SJ MAINE FOOD INC	BURLINGTON	MA	428
ROBERT DAIGLE & SONS INC	NEW CANADA	ME	426
MOONLIGHT CLEANERS INC	GRAY	ME	424
MILLER BAKER & COOPER COMPANY	PORTLAND	ME	423
THE FINISH LINE INC	INDIANAPOLIS	IN	422
DONALD J. & RACHEL C. PARADIS PTNRS	OAKLAND	ME	421
KING NEPTUNE INC	WINSLOW	ME	421
NADEAU ORTHODONTICS PA	KENNEBUNKPORT	ME	419
PEPIN ASSOCIATES INC	GREENVILLE	ME	418
BARNES ELLEN S	ROCKLAND	ME	414
DIRIGO ENGINEERING	FAIRFIELD	ME	414
BOB BARROWS CHEVROLET INC	WINTHROP	ME	411
TROPICAL OASIS TANNING	OLD TOWN	ME	410
RGIS	ROCHESTER	MI	410
COUNTRY HOME CORP	AUBURN	ME	409
ROBUSTELLI, ROTZ & SOUCY, PA	LEWISTON	ME	409
AFFILIATED COLLECTIONS INC	BANGOR	ME	409
KOOL RAYZ	GLENBURN	ME	406
LUIGGI'S PIZZERIA	LEWISTON	ME	406
AZKO NOBEL PAINTS LLC	CHICAGO	IL	405
BUEN APETITO	WATERVILLE	ME	403
CATS ON CALL INC	SCARBOROUGH	ME	401
BALBOA CAPITAL CORPORATION	IRVINE	CA	395
GREGOIRE'S CAMPGROUND, INC.	WELLS	ME	394
SHREE KRISHNA LLC	BRUNSWICK	ME	392
D B J MCGUIRE INC	HOULTON	ME	390
FOSTER JOSEPH C	CORINNA	ME	389
DARLING INDUSTRIAL GROUP INC	WELLS	ME	388
CHARLES B DAVIS CO INC	WATERVILLE	ME	388
SIMPLEXGRINNELL LP	BOCA RATON	FL	386
PAGE PAUL H	SOUTH CHINA	ME	384
MACHIAS ANIMAL HOSPITAL INC	MACHIAS	ME	380
SEMICONDUCTOR OF ME FCU	SOUTH PORTLAND	ME	380
SUSAN CLOSE INC	WINDHAM	ME	379
MICHAEL T RUETTY DDS LLC	SOUTH PORTLAND	ME	378
MAINE STREET GRAPHICS INC	BRIDGTON	ME	375
WORLD KITCHEN INC	ROSEMONT	IL	374
GENERAL SUPPLY & SERVICES INC	DALLAS	TX	373
F A WILDNAUER WOODWORK INC	SOUTH BERWICK	ME	371
MACHINING INNOVATIONS INC	OAKLAND	ME	369
FIVE STAR BUILDERS LLC	WINTHROP	ME	369
DENNIS J KING MASONRY INC	HANCOCK	ME	366
MOORE MARIANNE	CALAIS	ME	363
KENNEBEC VETERINARY SERV INC	OAKLAND	ME	363
MAXWELLS INC	CAPE ELIZABETH	ME	358
PORT ROBINSON ENTERPRISES LLC	HOULTON	ME	357
CAPOZZA INC	N MONMOUTH	ME	356
MID MAINE MARINE INC	OAKLAND	ME	354
ROARING BROOK NURSERIES INC	WALES	ME	344
SUGA JR JOSEPH	VASSALBORO	ME	343
CROCKETT BRUCE R	FARMINGDALE	ME	343
LJS PIZZERIA INC	SANFORD	ME	342

Business Name	City/Town	State	Refund
PANTIM WOOD PRODUCTS INC	PORTLAND	ME	342
COYNE MARGARET A	PORTLAND	ME	341
COSMETIC & GENERAL DENTISTRY	WINTHROP	ME	341
COYNE'S LAUNDROMAT INC	PORTLAND	ME	341
G B & D FARMS	ST JOHN PLT	ME	340
KNIGHT HEIDI	PRESQUE ISLE	ME	340
CAMDEN MAINE STAY INN LLC	CAMDEN	ME	339
BAYSIDE SUPERMARKET #124	MILBRIDGE	ME	339
LINNEL LTD	EULESS	TX	336
BROWN CHIROPRACTIC LLC	YARMOUTH	ME	335
CARPE DIEM COFFEE ROASTING INC	NORTH BERWICK	ME	335
TTM INC	MADAWASKA	ME	334
MALONE COMMERCIAL BROKERS INC	PORTLAND	ME	332
BUCKSPORT MOTEL PROPERTIES	BUCKSPORT	ME	330
L P LEVESQUE LOGGING INC	KAMOURASKA	QC	329
COASTAL RETAIL CORP SOUTHWEST FOODMART	PRINCETON	ME	328
MESSER TRUCK EQUIPMENT	WESTBROOK	ME	327
PAPE AUTO MOTION INC	SOUTH PORTLAND	ME	327
NORTH COUNTRY LOGGING INC	FORT KENT	ME	325
MIDTOWN TUNNEL CORPORATION	LEWISTON	ME	324
FITZPATRICK ALBERT J	HOULTON	ME	322
M T K INC	GARFIELD PLT	ME	322
POST OFFICE EDITORIAL	CAMDEN	ME	319
NETLAND THOMAS E	CUMBERLAND	ME	319
BILLS GARAGE INC	WEST BATH	ME	316
MILLIARD CONSTRUCTION CO INC	WELLS	ME	315
GREEN ARROW FARMS CORP	SEARSMONT	ME	315
BELMONT MOTEL CORP	SKOWHEGAN	ME	315
DOUG HARRIS TRUCKING INC.	FARMINGTON FALLS	ME	314
WALDOBORO FITNESS CENTER INC	WALDOBORO	ME	313
STADDEN RONALD R	BRUNSWICK	ME	312
LABONTY ENGINEERING INC	SCARBOROUGH	ME	312
ADT SECURITY SERVICES INC	PRINCETON	NJ	311
SLEIGHT WILLIAM E	SHAPLEIGH	ME	311
KINNEYS CONSTRUCTION INC	SEARSPORT	ME	311
TUESDAY MORNING INC	ADDISON	TX	310
VFS FINANCING INC	FT MYERS	FL	310
OFFICE OF CORNELIA C VIEK CPA	BRUNSWICK	ME	310
JEFFREY & OWEN SMITH , INC	MAPLETON	ME	309
WEBSTER DEANE F	ORRINGTON	ME	309
ROBERT SYLVESTER LLC	MONMOUTH	ME	308
EXCIDE TECHNOLOGIES	MILTON	GA	303
BLUE SKY BAKERY LLC	GARDINER	ME	303
CLL FUNDING LLC	DANBURY	CT	303
HARRIS GOLF INC	BATH	ME	301
BUCK FARMS	MAPLETON	ME	299
CHIANG VALERIE	BOWDOINHAM	ME	297
FOX RUN MOBILE HOME SALES INC	LEWISTON	ME	296
NEUMAYER JAMES C	PRESQUE ISLE	ME	296
DESROSIER JOHN W	LITCHFIELD	ME	291
CIULLA MICHAEL A	LEE	ME	290
ALLEN STERLING & LOTHROP	FALMOUTH	ME	290
BMW OF NORTH AMERICA LLC	WESTWOOD	NJ	288
MAINE COAL SALES CO	HERMON	ME	287
KINDRED NURSING CENTERS EAST	LOUISVILLE	KY	287
LEASING ASSOCIATES OF BARRINGTON INC	SOUTH BARRINGTON	IL	286
FORT KENT ANIMAL HOSPITAL PA	FORT KENT	ME	285
WAGON MASTERS INC	SCARBOROUGH	ME	285
SPUTNIK IDA INC	SOUTH PORTLAND	ME	279
GREGORY MD JOHN G	NORTHPORT	ME	275
BIG G'S DELI (A MAINE CORP)	WATERVILLE	ME	275

Business Name	City/Town	State	Refund
GOLDEN LI'S INC	MADAWASKA	ME	272
DAVINCI SIGNS LLC	HERMON	ME	271
MAINE HEALTH CARE ASSOCIATION	AUGUSTA	ME	270
ETK SKY INC	ROCKLAND	ME	270
FILLMORE'S INCORPORATED	SEARSPORT	ME	269
GENEVA CAPITAL LLC	ALEXANDRIA	MN	267
NEVERS CORP	NEW LIMERICK	ME	266
MILTON'S SPA OF MAINE INC	YARMOUTH	ME	262
HALLOWELL HILLSIDE TERRACE, LLC	WATERVILLE	ME	257
MOONLIGHT CLEANERS OF SCARBOROUGH	GRAY	ME	256
TOWNE MOTEL LLC	CAMDEN	ME	256
SPORTSMANS HARDWARE	WESTBROOK	ME	255
SPIVEY ROBERT M	BRUNSWICK	ME	254
FREEMAN SR GARY W	WELLS	ME	253
KJUS USA	FARMINGTON	ME	252
SEVERSON HAND & NELSON PA	HOULTON	ME	251
WHEELER & AREY PA	WATERVILLE	ME	251
PERRY FITTS BOULETTE & FITTON PA	OAKLAND	ME	248
WARREN CURRIER & BUCHANAN	PORTLAND	ME	248
QUICK CHANGE ASSOCIATES LLC	CAPE ELIZABETH	ME	247
SHEAR EXPRESSIONS	LEWISTON	ME	243
BLANCHETTE JEFFREY	NEW CANADA	ME	243
LINNCO INC	BRUNSWICK	ME	241
DORR BRUCE S	FORT FAIRFIELD	ME	241
PATRICK ST PETER & SONS INC	CARIBOU	ME	239
HIGGINS CONSTRUCTION INC	OAKLAND	ME	239
BUILDINGS ETCETERA INC	HOULTON	ME	234
LE G CORPORATION	WINSLOW	ME	234
MAINE EDUCATION CREDIT UNION	AUGUSTA	ME	233
AYOTTE THERESA M	BREWER	ME	232
DOWNEAST PENSION SERVICES INC	NEW GLOUCESTER	ME	232
WOO HOO INC	WATERVILLE	ME	230
GOLDBERG MICHAEL P	ORONO	ME	228
HUNNEWELL RODNEY D	NEW GLOUCESTER	ME	228
01ZERO9 INC	SANFORD	ME	227
ANDY JANDREAU TRUCKING INC	FORT KENT MILLS	ME	226
SMART CHIROPRACTIC	OLD TOWN	ME	225
TODD RICHARDSON AND ASSOCIATES	SACO	ME	219
FORTIN JOSEPH G	ALBION	ME	218
DORKS UNLIMITED	FREEPORT	ME	218
COTHRAN MICHAEL T	ALBION	ME	218
UNION FARM EQUIPMENT INC	UNION	ME	217
GECF LOAN FUNDING II LLC	DANBURY	CT	216
CAPE VETERINARY PROPERTIES LLC	SOUTH PORTLAND	ME	216
LIFETIME MUFFLER/BRAKE OF GRAY INC	BIDDEFORD	ME	215
RUSH WANITA	HOULTON	ME	213
WARE STREET INN LTD THE	LEWISTON	ME	213
JORDAN EQUIPMENT CO	PORTLAND	ME	207
SAUCIER'S IGA, INC.	VAN BUREN	ME	207
HOOPER KENNETH C	SEARSPORT	ME	206
MAINE REAL ESTATE INFORMATION SYSTEM INC	SOUTH PORTLAND	ME	206
JEROLDS LANDSCAPING INC	ORRS ISLAND	ME	205
AMERIFIRST APPRAISAL COMPANY	LEWISTON	ME	204
MORTON LARRY & JASON MORTON PTNRS	PITTSFIELD	ME	203
GUIMOND JR ALBERT	FORT KENT	ME	201
ATCHESON THOMAS J	WOODLAND	ME	200
BLACK BEAR LADDER INC	LEWISTON	ME	198
MARTIN PAUL G	ST JOHN PLT	ME	196
NORTHWOODS MANAGEMENT LLC	BANGOR	ME	195
CHANGING SEASONS FCU	HAMPDEN	ME	193
NEW YORK LIFE INSURANCE CO	NEW YORK	NY	192

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SHANE BACON TYJETT CORPORATION	HERMON	ME	189
TRC INCORPORATED	GREENE	ME	187
HILLCO SPECIALTIES INC	WINDHAM	ME	187
WALLACE JULIA L	TOPSHAM	ME	187
PRESCOTT STEPHEN	BRUNSWICK	ME	186
VOGEL & DUBOIS PA	PORTLAND	ME	185
WAHL LAWRENCE R	ORLAND	ME	183
DESJARDINS BRUCE	WALLAGRASS	ME	183
CHENG GENE	WINTHROP	ME	182
PELLETIER & DAUGHTERS CONSTRCTN INC	BELFAST	ME	181
LEARY JAMES H	SACO	ME	179
MAINE PROPANE DISTRIBUTORS INC	HERMON	ME	179
SUMMERS GROUP INC	DALLAS	TX	179
O'DONNELL & LEE, LLC	WATERVILLE	ME	178
PINE TREE ENGINEERING INC.	BATH	ME	176
RONDI K ALBRECHT BENNETT & ASSOC	BANGOR	ME	172
CORRIVEAU ROBBY	FORT KENT	ME	170
KUTTERS KORNER INC	LEWISTON	ME	167
SKILLINGS-SHAW AND ASSOC	LEWISTON	ME	163
BUCKSPORT MOTOR INN LLC	BUCKSPORT	ME	160
ECS LIMITED LIABILITY COMPANY	AUBURN	ME	158
WOOD STEPHEN G	PRESQUE ISLE	ME	157
AINSWORTH, THELIN & RAFTICE, PA	SOUTH PORTLAND	ME	154
LORANGER DOOR & WINDOW CO INC	SOUTH PORTLAND	ME	153
EVERETT STEVEN A	ANSON	ME	152
SHANKMAN & ASSOCIATES	LEWISTON	ME	152
BETSY S GILBERT INC	WINN	ME	151
4UE INC	DAMARISCOTTA	ME	151
HEAD TO TOE PHYSICAL THERAPY	DURHAM	ME	149
STICKY FINGERS	WALDOBORO	ME	147
IDEALEASE OF MAINE INC	S PORTLAND	ME	147
ROSS III FRANK E	OWLS HEAD	ME	144
MAPLETON OIL CO INC	MAPLETON	ME	142
SHANGRI-LA KENNELS INC	AUBURN	ME	141
TMATT TAX AND FINANCIAL	BANGOR	ME	140
HARRIS + VICKERS CPA PA	FALMOUTH	ME	140
WITHAM CARLA R	STETSON	ME	138
SCHEIMRIEF KEVIN	WALDOBORO	ME	138
LEFT BANK BOOKS LLC	SEARSPORT	ME	134
RIVERVIEW MARKET & CAFE	LEWISTON	ME	133
TATE FITCH PA	BANGOR	ME	127
GDS INC	WALDOBORO	ME	125
LEW RIOUX & CO INC	FORT KENT	ME	124
SEABREEZE ASSOC. LP	FARMINGTON	ME	123
HIBBARD JOHN R	SOUTH PORTLAND	ME	123
TIMBERLINE TRUCKING INC	FORT KENT	ME	121
EASTERN SPRINKLER SERVICES INC.	AUBURN	ME	115
JP LD CORPORATION	PRESQUE ISLE	ME	115
HARKINS GALEN R	WALDOBORO	ME	114
GREY SCOTT	SAUGUS	MA	112
BARNES LAW OFFICE	HOULTON	ME	111
MILAREPA CORPORATION	BELFAST	ME	110
PAULS GAS INC	FRENCHVILLE	ME	108
WILCOX BONITA	PRESQUE ISLE	ME	108
ROY AUTO PARTS INC	FORT KENT	ME	107
NORTHERN DOOR INN INC	FORT KENT	ME	107
NAWFEL NICHOLAS S	WATERVILLE	ME	106
J & M C CONTRACTORS	TOPSHAM	ME	105
FREEPORT WOODWORKING ASSOCIATES INC	FREEPORT	ME	105
SCI CLOID LLC	ORONO	ME	104
PHOTOGRAPHY BY BROWN INC	WESTBROOK	ME	104

Business Name	City/Town	State	Refund
LEDGE-HILL SERVICE INC	FORT KENT	ME	104
MATH COPPER LLC	WINDHAM	ME	103
BEAULIEU PAUL	MADAWASKA	ME	103
EDWARDS FAUST & SMITH	BANGOR	ME	102
HUSTON AND COMPANY WOOD DESIGN	ARUNDEL	ME	98
PURINGTON ENTERPRISES	FREEMPORT	ME	98
R KITCHEN & SONS INC	HOULTON	ME	95
MARTIN FORD INC	FORT KENT	ME	95
THOMPSON HAMEL LLC	PRESQUE ISLE	ME	95
SPRAGUE SAMUEL D	GRAND LAKE STREAM	ME	95
THE GAZETTE INC	DEXTER	ME	92
SUITTER ROBERT J	HOULTON	ME	92
JURDAK JR EDWARD	WATERVILLE	ME	91
NORTHERN MAINE SPEECH LANGUAGE PATHOLOGY SER INV	PRESQUE ISLE	ME	88
ATLANTIC HOUSE INC	LUBEC	ME	87
EQUANT INC	OAK HILL	VA	86
SOURCE MAINE INC	NORTH BRANFORD	CT	86
VAN STEENBERG AND ASSOCIATES PA	ROCKPORT	ME	85
RAINSTORM INC	ORONO	ME	84
ARNDTS INC	PRESQUE ISLE	ME	79
TWIN BROOKS STRETCHERS	LINCOLNVILLE	ME	77
JBBC INC	FORT KENT	ME	75
SKANE LTD	FARMINGTON	ME	75
MERIDIAN LEASING CORP	DEERFIELD	IL	74
SOUND ADVICE AUDIOLOGY	S PORTLAND	ME	74
LIGHTFOOT ROBERT B	PORTLAND	ME	73
J. THOMAS HICKS & ASSOCIATES PA	BANGOR	ME	70
PROMETRIC INC	BALTIMORE	MD	69
THOMPSON ROBERT P	CARIBOU	ME	68
LIBNER MAURICE A	BRUNSWICK	ME	68
SUPERMEDIA SALES EAST CO	DFW AIRPORT	TX	68
KINNEY IVA E	SEARSPORT	ME	66
MCCONNELL & ASSOCIATES LLC	WISCASSET	ME	64
NELSON & CARAS CONSULTING LLC	PORTLAND	ME	63
THE WOOD COMPANY	WILLIAMSVILLE	NY	63
CURTIS DENNIS E	SEARSPORT	ME	63
WALLACE JR GRANVILLE E	BATH	ME	62
FLETCHER JUDY K	TROY	ME	62
URGENTCARE OF MAINE PA	WATERVILLE	ME	61
TRIGLIONE JR ARTHUR D	NORTH BRIDGTON	ME	61
MORSE MARTIN E	WELLS	ME	60
AGILENT FINANCIAL SERVICES LLC	LIVINGSTON	NJ	60
ROBERT C GRIESHABER PA	AUBURN	ME	59
PROFESSIONAL INFORMATION NETWORKS	BANGOR	ME	59
DOWNEAST SURVEYING DEVELOPMENT INC	CHINA VILLAGE	ME	59
PELLETIER FLORIST	FORT KENT	ME	59
THE PIERCE STUDIO INC	BRUNSWICK	ME	59
BLASI ANTONIO	HANCOCK	ME	57
PITAS THEODORE R	WESTBROOK	ME	56
JOHNSON JONES & COMPANY PC	SOUTH PORTLAND	ME	56
GRIESHABER TAMERA L	AUBURN	ME	54
TREFOIL CORP	ORONO	ME	51
CURRIER GREGORY B	CAMDEN	ME	50
SPMC LLC	S PORTLAND	ME	49
SHIRO BURTON G	WATERVILLE	ME	48
LAILA B MIGNONE CPA PA	BELFAST	ME	46
BITHER STEPHEN J	HOULTON	ME	45
GE BUSINESS FINANCIAL SVC	CHARLOTTE	NC	45
NORTHERN RADIOLOGICAL ASSOC	PRESQUE ISLE	ME	44
BURKY E A & MCCARTHY JR R W PTNRS	PITTSFIELD	ME	42

Business Name	City/Town	State	Refund
MESERVE JR CLEMENT E	DAYTON	ME	41
PUTNAM CHADWICK	MAPLETON	ME	41
UNDERKUFFLER FRANK M	FARMINGTON	ME	41
MOOERS ANDREW F	HOULTON	ME	40
DIONNE ANDRE M	LEWISTON	ME	40
R L CHASE BUILDING MOVERS INC	WELLS	ME	38
TOM CHADWICK INC	PITTSFIELD	ME	38
QUAYLE ELIZABETH S	CARIBOU	ME	37
FALZARANO GRACE L	COLUMBIA FALLS	ME	32
BRYAN CHRISTOPHE M	FAIRFIELD	ME	30
GENLYTE THOMAS GROUP LLC	LOUISVILLE	KY	30
SIGRID & ASSOCIATES LLC	DAMARISCOTTA	ME	29
LATTA CAROL L	ROCKPORT	ME	28
DUFOUR GILMAN	SAINT DAVID	ME	27
HOWE THOMAS R	SOUTH PORTLAND	ME	27
SUPERIOR CONSTRUCTION SERV INC	OAKLAND	ME	26
PRINCETON CREDIT CORP	DEERFIELD	IL	26
ROY HILL CORP	LEWISTON	ME	24
CHAMBERS RODNEY E	PRESQUE ISLE	ME	24
NORTON LISA J	PRESQUE ISLE	ME	23
STINSON LAW OFFICES PC	BATH	ME	22
CHOICE INVESTMENTS	CHINA VILLAGE	ME	22
PAYCHEX NORTH AMERICA INC	ROCHESTER	NY	22
HENDERSON DAVID D	HODGDON	ME	21
LINCOLN/HANEY ENGINEERING ASSOC	BRUNSWICK	ME	20
THE JOHNSTON COMPANIES	ROCKPORT	ME	19
RUSSELL KIMBERLY J	WINDHAM	ME	18
MCLAUGHLIN FINANCIAL GROUP	YARMOUTH	ME	18
DELMONT WOOD & SONS INC	MAPLETON	ME	18
GRAVEL JOSEPH	WINSLOW	ME	17
WATERVILLE CUSTOM KITCHENS INC	OAKLAND	ME	16
ROY CONTINENTAL MILL LLC	LEWISTON	ME	16
LAMOTHE ARTHUR J	BOWDOINHAM	ME	14
ROSA RICHARD M	HOLDEN	ME	13
MCGLINN CRAIG	WOODLAND	ME	13
ME AUTONOMOUS UNDERWATER	ORONO	ME	12
MANUFACTURER & DEALER SERVICES LLC	PITTSBURGH	PA	12
ROSSIGNOL KENNETH J	CARIBOU	ME	11
BOLES RICHARD T	OAKLAND	ME	11
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