

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MAINE

In re:

MONTREAL MAINE & ATLANTIC  
RAILWAY, LTD.

Debtor.

Bk. No. 13-10670

Chapter 11

**APPLICATION FOR ORDER, PURSUANT TO SECTIONS 327 AND 328 OF THE  
BANKRUPTCY CODE, AUTHORIZING THE EMPLOYMENT OF BAKER  
NEWMAN & NOYES, LLC AS ACCOUNTANT FOR THE TRUSTEE  
NUNC PRO TUNC TO AUGUST 7, 2013**

Robert J. Keach (the “Trustee”), the chapter 11 trustee in the above-captioned case, by and through his undersigned counsel, hereby requests that this Court enter an order approving the Trustee’s employment of Baker Newman & Noyes, LLC (“BNN”), nunc pro tunc to August 7, 2013, to serve as accountant for the Trustee by providing audit services for, and preparing the corporate state and federal income tax filings of, Montreal Maine & Atlantic Railway, Ltd., the above-captioned debtor (the “Debtor”), as well preparing and/or coordinating the Canadian tax filings of Montreal Maine & Atlantic Canada Co. (“MMA Canada”), and providing additional and necessary accounting, tax, and advisory services, to the extent requested by the Trustee, as set forth in the engagement letters (the “Engagement Letters”) attached hereto as **Exhibit A**. Simultaneously with the filing of this application (the “Application”), the Trustee has filed the Declaration of Gregory Sanborn in Support of the Application for Order, Pursuant to Sections 327 and 328 of the Bankruptcy Code, Authorizing the Employment of Baker, Newman & Noyes, LLC as Accountant for the Trustee Nunc Pro Tunc to August 7, 2013 (the “Sanborn Declaration”), attached hereto as **Exhibit B**. The Trustee further states as follows:

**JURISDICTION, VENUE AND STATUTORY BASIS**

1. The United States District Court for the District of Maine (the “District Court”) has original but not exclusive jurisdiction over this chapter 11 case pursuant to 28 U.S.C. § 1334(a) and over this Application pursuant to 28 U.S.C. § 1334(b). Pursuant to 28 U.S.C. § 157(a) and Rule 83.6 of the District Court’s local rules, the District Court has authority to refer and has referred this chapter 11 case and this Motion to this Court. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).

2. Venue over this chapter 11 case is proper in this district pursuant to 28 U.S.C. § 1408, and venue over this proceeding is proper in this district pursuant to 28 U.S.C. § 1409. The statutory predicates and applicable rules relating to the relief sought herein are §§ 327(a) and 328(a) of the United States Bankruptcy Code, Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rules 2014-1, 2014-2, and 2014-3 of this Court’s local rules (the “Local Rules”).

**BACKGROUND**

3. On August 7, 2013 (the “Petition Date”), the Debtor filed a voluntary petition for relief under chapter 11 of 11 U.S.C. § 101 *et seq.* (the “Bankruptcy Code”). On August 21, 2013, the United States Trustee (the “U.S. Trustee”) appointed the Trustee to serve in this case pursuant to 11 U.S.C. § 1163.

4. The Debtor is a Delaware corporation that, since January 2003, has operated an integrated, international shortline freight railroad system (the “System”) with its wholly-owned Canadian subsidiary, MMA Canada (the Debtor, together with MMA Canada, the “Debtors”). The System has 510 route miles of track in Maine, Vermont and Quebec and operates from its

head office in Hermon, Maine. The System is a substantial component of the transportation system of Northern Maine, Northern New England, Quebec and New Brunswick.

5. On or about August 7, 2013, MMA Canada filed for protection from creditors in a concurrent proceeding under Canada's Companies' Creditors Arrangement Act, R.S.C. 1985, c. C-36, as amended (the "Canadian Case"), in Superior Court in Canada (the "Canadian Court"). Subsequently, the Canadian Court appointed Gilles Robillard as the monitor (the "Monitor") in the Canadian Case.

6. Both this case and the Canadian Case were precipitated by a train derailment, on July 6, 2013, in Lac-Mégantic, Quebec (the "Derailment"). The Derailment set off several massive explosions, destroyed part of downtown Lac-Mégantic, and is presumed to have killed 47 people.

7. On September 4, 2013, this Court adopted the Cross-Border Insolvency Protocol [D.E. 168] (the "Protocol"), which governs the conduct of all parties in interest in this case and the Canadian Case.

### **RELIEF REQUESTED**

8. Subject to the approval of this Court, the Trustee seeks to employ BNN to serve as accountant in connection with this case in accordance with the terms of the Engagement Letters. Specifically, the Trustee seeks to employ BNN to audit the financial statements of the Debtor, as well as prepare the Debtor's state and federal income tax filings for 2013. Additionally, the Trustee seeks to employ BNN to coordinate and/or prepare the Canadian tax filings of MMA Canada for 2013. Accordingly, pursuant to §§ 327 and 328 of the Bankruptcy Code and Bankruptcy Rule 2014(a), the Trustee requests that this Court approve the employment

of BNN to perform necessary accounting and advisory services as provided for by the terms of this Application.

**BASIS FOR RELIEF**

9. Section 327(a) of the Bankruptcy Code provides that:

Except as otherwise provided in this section, the trustee, with the court's approval, may employ one or more attorneys, accountants, appraisers, auctioneers, or other professional persons, that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the trustee in carrying out the trustee's duties under this title.

11 U.S.C. § 327(a). Section 328(a) of the Bankruptcy Code provides, in pertinent part, that a trustee, "with the court's approval, may employ or authorize the employment of a professional person under section 327 or 1103 of this title, as the case may be, on any reasonable terms and conditions of employment . . .". Id. at § 328(a). Section 330 of the Bankruptcy Code further provides that

[a]fter notice to the parties in interest and the United States Trustee and a hearing, and subject to sections 326, 328, and 329, the court may award to a . . . professional person employed under section 327 or 1103—

(A) reasonable compensation for actual, necessary services rendered . . . by the professional person, or attorney and by an paraprofessional person employed by any such person; and

(B) reimbursement for actual, necessary expenses.

Id. at § 330.

10. BNN is an accounting and advisory firm with offices in Portland, Maine, Manchester and Portsmouth, New Hampshire, and Boston, Massachusetts. Prior to the Petition Date, BNN served as accountant and tax advisor to the Debtor and MMA Canada. As accountant and tax advisor, BNN prepared the Debtor's federal, Maine and Vermont corporate tax returns for 2012. BNN also worked with a Canadian accounting firm, Collins Barrow

National Cooperative Inc. ("Collins Barrow"), to prepare the Canadian tax filings of MMA Canada. The Trustee selected BNN to serve as his accountant because of BNN's experience in tax matters, including the tax ramifications of restructuring entities, and familiarity with the Debtor's corporate structure and systems.

**A. BNN is Disinterested and Does Not Have Any Adverse Interests**

11. The Trustee believes that the employment of BNN is in the best interests of the estate and its creditors. To the best of the Trustee's knowledge, the members, managers and employees of BNN do not have any connection with or any interest adverse to the Trustee, the Debtor, the Debtor's creditors, any other party in interest, their respective attorneys and accountants, the United States Trustee, or any person employed in the Office of the United States Trustee, except to the extent certain connections are set forth herein or in the Sanborn Declaration. Accordingly, the Trustee believes that BNN does not hold or represent any interest adverse to the Trustee, or the Debtor's estate and that BNN is a "disinterested person" as that phrase is defined in § 101(14) of the Bankruptcy Code, as modified by § 1107(b) of the Bankruptcy Code.

**B. Arrangement for Compensation and Reimbursement of BNN**

12. The Trustee understands that BNN intends to apply to the Court for compensation for professional services rendered and reimbursement of expenses incurred in connection with the case in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330, and any applicable orders of the Court.

13. Specifically, as set forth in the Engagement Letters, BNN will be compensated in

accordance with its standard hourly rates, and will seek reimbursement for actual and necessary expenses incurred in relation to this case. In addition, BNN will work with Collins Barrow to prepare certain Canadian tax filings. Consistent with BNN's pre-petition practice, BNN proposes to pay the Collins Barrow invoices directly and to include such amounts in the expense reimbursement requests submitted to the Debtor. Collins Barrow has estimated its fees for preparing the 2013 Canadian tax filings will be approximately \$5,985.00. Currently, Collins Barrow bills at a rate of \$525 per hour for a Tax Partner, \$325 per hour for a Senior Tax Manager, and \$175 per hour for a Tax Technician.

14. As set forth in the Engagement Letters, BNN's current standard hourly rates are as follows:

**Audit Services**

<b><u>Position</u></b>	<b><u>Hourly Rate</u></b>
Audit Principal	\$330-300
Audit Senior Manager	\$250-230
Audit Manager	\$160
Audit Senior Accountant	\$130
Audit Staff Accountant	\$130-110

**Tax Services**

<b><u>Position</u></b>	<b><u>Hourly Rate</u></b>
Tax Principal	\$365-355
Tax Senior Manager	\$210
Tax Senior Accountant	\$150
Tax Staff Accountant	\$125

15. In accordance with Local Rule 2014-3, the Trustee, subject to approval by this Court, proposes to pay BNN its customary hourly rates for services as accountant as set forth in the Sanborn Declaration. These hourly rates are subject to change from time to time in accordance with BNN's established billing practices and procedures. The Trustee submits that such rates are reasonable and should be approved by the Court, subject to a determination of amounts to be paid to BNN upon application for allowance of compensation. The Trustee, subject to Court approval, and if approved by the Court, also proposes to reimburse BNN for its actual and necessary expenses incurred during the case. As noted above, BNN will seek reimbursement from the Debtor for the fees and expenses charged by Collins Barrow in relation to preparing the Canadian tax filings. BNN professionals will maintain detailed records of time spent and any actual and necessary expenses incurred in connection with the rendering of their services by category and nature of the services rendered.

16. Local Rule 2014-3 requires that a good faith estimate of a range of fees be set forth in retention applications, unless the range of fees is impossible to forecast. BNN is currently unable to provide an accurate estimate of the range of fees it anticipates incurring in relation to this case, but does anticipate that, based on historical data, that the fees incurred in

relation to BNN's audit services alone will be not less than \$70,000.00.

**NOTICE**

17. Notice of this Application was served on the following parties on the date and in the manner set forth in the certificate of service: (a) the U.S. Trustee; (b) Debtor's counsel; (c) the non-insider holders of the twenty (20) largest unsecured claims against the Debtor or, if applicable, the lawyers representing such holders; (d) applicable federal and state taxing authorities; (e) the holders of secured claims against the Debtor, or if applicable, the lawyers representing such holders; (f) the Monitor; (g) counsel to MMA Canada; (h) members of the committee of creditors or their counsel; and (i) others who have, as of the date of this application, entered an appearance and requested service of papers in the case.

**CONCLUSION**

18. The services of BNN are necessary to enable the Trustee to execute his duties under the Bankruptcy Code. Based on BNN's experience and expertise, BNN is both well-qualified and uniquely able to provide accounting services to the Trustee under the Bankruptcy Code in an efficient, cost-effective, and timely manner.



Dated: December 4, 2013

ROBERT J. KEACH  
CHAPTER 11 TRUSTEE OF MONTREAL  
MAINE & ATLANTIC RAILWAY, LTD

By his attorneys:

/s/ Sam Anderson  
Michael A. Fagone, Esq.  
D. Sam Anderson, Esq.  
BERNSTEIN, SHUR, SAWYER & NELSON  
100 Middle Street  
P.O. Box 9729  
Portland, ME 04104-5029  
Tel: (207) 774-1200  
Fax: (207) 774-1127

**BAKER NEWMAN NOYES**

Certified Public Accountants

INTEGRITY • SERVICE • SOLUTIONS

**A**

October 14, 2013

Audit Committee  
Montreal Maine & Atlantic Corp. & Subsidiaries  
15 Iron Road  
Herman, ME 04401-9621

**Montreal Maine & Atlantic Corp. & Subsidiaries Tax Returns**

Dear Audit Committee:

We are pleased that you and the company have engaged Baker Newman & Noyes (“BNN”) to prepare Montreal Maine & Atlantic Corp. & Subsidiaries (“the company’s”) federal Form 1120 and state income tax returns. We will also prepare the Canadian tax returns. This letter confirms the scope and related terms of our engagement and will apply to the initial and all subsequent years, unless we change it in a writing we both sign.

**Tax Compliance Services**

We will provide the following services:

1. We will prepare the federal Form 1120 and state income tax returns from information provided by your company’s personnel. We will prepare a federal income tax return and income tax returns for those states in which the information provided to us indicates that the company has an obligation to file. This engagement does not include the preparation of returns or other filings for sales, use, franchise, property or other taxes, except to the extent that franchise returns are integral to and filed on the same form as a required state income tax return.

We will not audit or independently verify the accuracy or completeness of the tax information that your company provides to us for this engagement. Our engagement cannot be relied upon to uncover errors in the underlying information incorporated into the returns, or irregularities, should any exist.

Please note that if the company had a taxable presence in more than one state, such as an employee or sales within the state or any tangible property owned or rented within the state, the company, its shareholders, directors or officers may be

Audit Committee  
October 14, 2013  
Page 2

subject to state income, sales, use or franchise tax in that state, depending upon the particular facts. It is the company's responsibility, not BNN's, to determine if assistance is needed in deciding whether the company, its shareholders, directors or officers may be liable for state income, sales, use or franchise tax or may have a filing requirement in various states.

2. We will be available, at the request of company personnel, to assist or represent the company, its shareholders, directors or officers in the event of an IRS or state tax examination, unless that presents a conflict of interest under applicable professional rules. These additional services are not included in our fees for the preparation of the federal Form 1120 and state tax returns.

### **Record Retention Requirements**

All returns are subject to potential examination by the IRS and state tax authorities. In the event of an examination, the company, its shareholders, directors or officers may be required by the tax authorities to provide documents, records, canceled checks, receipts or other evidence to substantiate the items of income and deduction shown on the tax returns. It is the company's responsibility to provide all the information required for the preparation of complete and accurate returns. The company should retain all the documents, canceled checks, receipts and other records and information that form the basis of both its reported income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority.

In preparing the tax returns, we rely on your representation that company personnel, its shareholders, directors or officers understand and have complied with these documentation requirements. The management of your company is responsible for the proper recording of transactions in the books of accounts, for the safeguarding of assets and for the substantial accuracy of its financial records. You have the final responsibility for the tax returns and, therefore, you should review them carefully before you sign and file them.

We will retain our workpapers and files on this engagement for a limited time only, which will not exceed seven (7) years from the filing deadline of the returns for any tax year. After that, our workpapers and files will no longer be available. Furthermore, physical deterioration or catastrophic events may shorten the time our records are available. The workpapers and files of our firm are not a substitute for the records of your company.

Audit Committee  
October 14, 2013  
Page 3

### **Tax Consulting Services**

This engagement letter also covers tax consulting services that may arise for which company personnel, its shareholders, directors or officers seek our consultation and advice, both written and oral, that are not the subject of a separate engagement letter. These additional services are not included in our fees for the preparation of the company's federal Form 1120 and state income tax returns.

We will base our tax analysis and conclusions on the facts provided to us and on tax law and interpretations that are subject to change. We will not independently verify the facts provided. Written advice provided by us is for the company's, its shareholders', directors' or officers' information and use only and is not to be provided to any third party without our express written consent.

Unless we are separately engaged to do so, we undertake no obligation to monitor and update our advice for subsequent changes or modifications to the tax law and regulations, or to the related judicial and administrative interpretations.

### **Communications**

You understand that BNN makes no representation, warranty or promise, and offers no opinion, with respect to the applicability of any confidentiality privilege to any information supplied or communications you have with us, and you agree that BNN shall have no liability to you should the privilege be determined not to apply to particular information or communications.

As required by Rule 301 of the American Institute of Certified Public Accountants' Code of Professional Conduct and the Gramm-Leach-Bliley Act, we protect the confidentiality of our clients and their customers. We do not disclose any nonpublic information obtained in the course of our practice except as permitted or required by law. In those cases, we stress the confidentiality of such information. In order to guard your nonpublic information, we maintain physical, electronic and procedural safeguards that comply with our professional standards.

Notwithstanding our obligation of confidentiality to you, you are under no such obligation to us in the matter of tax advice given to you. The company and any of its employees, representatives, or other agents may disclose to any and all persons, without limitation of any kind, the tax treatment and tax structure of any transactions discussed with personnel at BNN and all materials of any kind (including opinions or other tax analyses) that we may provide to the company relating to the tax treatment and tax

Audit Committee  
October 14, 2013  
Page 4

structure of any transactions, although only the company may rely on any advice, opinions or analyses by BNN unless expressly authorized in writing by BNN.

### **Company's Responsibilities**

In connection with BNN's provision of tax services, the company agrees to make all management decisions and perform all management functions, including the determination of account codings and the approval of all proposed journal entries. The undersigned individual will oversee the tax services provided hereunder and will evaluate the adequacy and results of those services. Further, the company accepts responsibility for the results of the tax services, including the journal entries, general ledger, trial balance and tax returns, and will establish and maintain internal controls, including monitoring ongoing activities over the tax return preparation processes.

### **Limitations**

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any dispute that may arise between us. We both agree that, notwithstanding any statute or law of limitations that might otherwise apply to a dispute that may arise between us, including one arising out of this agreement or the services performed under this agreement, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any dispute must be commenced as provided below, or the party with any claim shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery. An action to recover on a dispute shall be commenced within the shorter of these periods ("Limitations Period"):

- For tax return preparation, within thirty-six (36) months after the date when we deliver the tax returns under this agreement to you, regardless of whether we provide other services for you or relating to those returns.
- For tax planning engagements, separately within thirty-six (36) months from the date of our last billing for services on each such consultation.
- For all tax return and tax planning engagements, within twelve (12) months from the date when you terminate this or any other engagement of our services.

The applicable Limitations Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a dispute.

Audit Committee  
October 14, 2013  
Page 5


Any controversy, dispute or claim arising out of the services rendered pursuant to this engagement which are not settled by mutual agreement shall be resolved by a single arbitrator in an Arbitration proceeding administered by the American Arbitration Association ("AAA") under its Arbitration Rules for Professional Accounting and Related Services Disputes applicable in the State of Maine. The parties shall jointly select the single arbitrator from a list drawn from the AAA's National Panel of Accounting and Related Services Arbitrators; if the parties are unable to agree on the appointment of an arbitrator, the arbitrator shall be appointed by the AAA.

Please sign and date the enclosed copy of this letter to confirm our agreement and return it to us at your earliest convenience.

We are looking forward to working with you.

Very truly yours,

Baker Newman & Noyes



Roger D. Poulin  
Principal

Accepted on behalf of Montreal Maine & Atlantic Corp. & Subsidiaries:

---

Signature

---

Title

---

Date

# BAKER NEWMAN NOYES

Certified Public Accountants

INTEGRITY • SERVICE • SOLUTIONS

October 14, 2013

Audit Committee  
Attn: Mr. Donald Gardner, Chief Financial Officer  
Montreal, Maine & Atlantic Corporation and Subsidiaries  
15 Iron Road  
Hermon, Maine 04401-9621

Dear Gentlemen:

## **The Objective and Scope of the Audit of the Financial Statements**

You have requested that we audit the financial statements of Montreal, Maine & Atlantic Corporation and Subsidiaries (the Company), which comprise the balance sheet as of December 31, 2013, and the related statements of operations and comprehensive income (loss), changes in stockholders' equity, and cash flows for the year then ended, and the related notes to the financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

## **The Responsibilities of the Auditor**

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements.

In making our risk assessments, we consider internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

Page 2

Mr. M. Donald Gardner  
Chief Financial Officer  
Montreal, Maine & Atlantic Corporation and Subsidiaries  
October 14, 2013

We will also communicate to the Audit Committee *(a)* any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and *(b)* any instances of noncompliance with laws and regulations that we become aware of during the audit (unless they are clearly inconsequential).

We will maintain our independence in accordance with the standards of the American Institute of Certified Public Accountants (AICPA). Under certain circumstances, including but not limited to a public offering of securities, we are also required to be independent under the rules of the Securities Exchange Commission (SEC) and the Public Company Accounting Oversight Board (PCAOB). The rules of the SEC and PCAOB are different from those of the AICPA. Examples of services allowed under the AICPA rules that would impair independence under the SEC and PCAOB rules include preparation of the financial statements, preparation of the tax provision, implementing financial information systems, internal audit outsourcing, and performance of tax services for a contingent fee. If our independence were determined to be impaired under the SEC and PCAOB rules for any periods where independence with such rules would be required, the Company would be required to have the impacted periods re-audited, at the Company's expense, by another firm. Accordingly, you agree to notify us promptly if you determine you may require us to be independent under the rules of the SEC and PCAOB.

Our services under this arrangement letter do not include services for tax preparation, tax advice or representation in any tax matter. Such services are addressed in our separate tax arrangement letter.

### **The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework**

Our audit will be conducted on the basis that management and those charged with governance acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
- c. To provide us with:
  1. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters;
  2. Additional information that we may request from management for the purpose of the audit; and
  3. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management and those charged with governance written confirmation concerning representations made to us in connection with the audit including among other items:

- a. That management has fulfilled its responsibilities as set out in the terms of this letter; and
- b. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.



Page 3

Mr. M. Donald Gardner  
Chief Financial Officer  
Montreal, Maine & Atlantic Corporation and Subsidiaries  
October 14, 2013

Management is responsible for identifying and ensuring that the Company complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the entity involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements. Management is also responsible for informing us of its knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, short sellers, or others.

The Audit Committee is responsible for informing us of its views about the risks of fraud within the entity, and its knowledge of any fraud or suspected fraud affecting the entity.

The Company agrees that it will not include our reports, or otherwise make reference to us, in any public or private securities offering without first obtaining our permission. Any such request is also a matter for which separate arrangements will be necessary. After obtaining our permission, the Company also agrees to provide us with printer's proofs or masters of such offering documents for our review and approval before printing and with a copy of the final reproduced material for our approval before it is distributed. In the event our auditor/client relationship has been terminated when the Company seeks our permission, we will be under no obligation to grant such permission or approval.

Because Baker Newman & Noyes, LLC (BNN) will rely on the Company and its management to discharge the foregoing responsibilities, the Company holds harmless and releases BNN, its principals, and employees from all claims, liabilities, losses, and costs arising in circumstances where there has been a knowing misrepresentation by a member of the Company's management or those charged with governance which has caused, in any respect, BNN's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

### **Company's Records and Assistance**

If circumstances arise relating to the condition of the Company's records, the availability of appropriate audit evidence, or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion, issue a report, or withdraw from the engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in the Company's books and records. The Company will determine that all such data, if necessary, will be so reflected. Accordingly, the Company will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by Company personnel, including the preparation of schedules and analyses of accounts, will be discussed and coordinated with you. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Page 4

Mr. M. Donald Gardner  
Chief Financial Officer  
Montreal, Maine & Atlantic Corporation and Subsidiaries  
October 14, 2013

If, in connection with our audit, you request us to perform accounting services necessary for the preparation of the financial statements (such as maintaining depreciation schedules, computing the provision for income taxes, drafting the financial statements, etc.), you agree to designate an appropriate individual to oversee the services, make all management decisions involved in those services, evaluate the adequacy and results of the services, and accept responsibility for the results of the services.

### **Fees, Costs, and Access to Workpapers**

Our fees for the audit and accounting services described above will be based upon the actual time incurred by the individuals assigned to the engagement billed at our standard billing rates, as provided in the attached schedule of standard billing rates, plus direct expenses. Our fee and completion of our work is based upon the following criteria:

- a. Anticipated cooperation from Company personnel
- b. Timely responses to our inquiries
- c. Timely completion and delivery of client assistance requests
- d. Timely communication of all significant accounting and financial reporting matters

Interim billings will be submitted as work progresses.

Our professional standards require that we perform certain additional procedures, on current and previous years' engagements, whenever a principal or professional employee leaves the firm and is subsequently employed by or associated with a client in a key position. Accordingly, the Company agrees it will compensate BNN for any additional costs incurred as a result of the Company's employment of a principal or professional employee of BNN.

In the event we are requested or authorized by the Company or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for the Company, the Company will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

### **Claim Resolution**

The Company and BNN agree that no claim arising out of services rendered pursuant to this agreement shall be filed more than two years after the date of the audit report issued by BNN or the date of this arrangement letter if no report has been issued.

You agree that any dispute (other than our efforts to collect an outstanding invoice) that may arise regarding the meaning, performance or enforcement of this engagement or any prior engagement that we have performed for you, will, prior to resorting to litigation, be submitted to mediation, and that the parties will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement. The results of any such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the participating parties.

Page 5

Mr. M. Donald Gardner  
Chief Financial Officer  
Montreal, Maine & Atlantic Corporation and Subsidiaries  
October 14, 2013

**Reporting**

We will issue a written report upon completion of our audit of the Company's financial statements. Our report will be addressed to you. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

This letter constitutes the complete and exclusive statement of agreement between BNN and the Company, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Very truly yours,

BAKER NEWMAN & NOYES  
LIMITED LIABILITY COMPANY

\_\_\_\_\_



Gregory Sanborn  
Principal

**Accepted by: Montreal, Maine & Atlantic Corporation**

\_\_\_\_\_

Audit Committee Chair

\_\_\_\_\_

Date

\_\_\_\_\_

President and Chief Executive Officer

\_\_\_\_\_

Date

\_\_\_\_\_

Chief Financial Officer

\_\_\_\_\_

Date

**Montreal Maine & Atlantic Corporation**

Schedule of Standard Rates for Professional Services

Effective October 14, 2013

Audit Services

<u>Position</u>	<u>Name</u>	<u>Hourly Rate</u>
Audit Principal	Gregory Sanborn	\$ 330
Audit Principal	Jeffrey Wheeler	300
Audit Senior Manager	Jennifer Stewart	250
Audit Senior Manager	Nicholas Ireland	230
Audit Manager	Craig Frey	160
Audit Senior Accountant	Ashley Knox	130
Audit Staff Accountants	TBD	110

Tax Services

<u>Position</u>	<u>Name</u>	<u>Hourly Rate</u>
Tax Principal	Roger Poulin	\$ 365
Tax Principal	Stuart Lyons	355
Tax Senior Manager	Kristin Redstone	210
Tax Senior Accountant	Griffin Hardy	150
Tax Staff Accountants	TBD	125

Should it be necessary to substitute professionals for the individuals named above or to use professionals other than those named above, our hourly rates will not exceed the rates provided above for the equivalent position.

# BAKER NEWMAN NOYES

Certified Public Accountants

INTEGRITY • SERVICE • SOLUTIONS

October 14, 2013

The Audit Committee  
Montreal, Maine & Atlantic Corporation and Subsidiaries  
15 Iron Road  
Hermon, Maine 04401-9621

This letter is intended to communicate certain matters related to the planned scope and timing of our audit of Montreal, Maine & Atlantic Corporation and Subsidiaries (the Company) financial statements as of and for the year ended December 31, 2013.

## Communication

Effective two-way communication between our Firm and Audit Committee is important to understanding matters related to the audit and in developing a constructive working relationship.

Your insights may assist us in understanding the Company and its environment, in identifying appropriate sources of audit evidence, and in providing information about specific transactions or events. We will discuss with you your oversight of the effectiveness of internal control and any areas where you request additional procedures to be undertaken. We expect that you will timely communicate with us any matters you consider relevant to the audit. Such matters might include strategic decisions that may significantly affect the nature, timing, and extent of audit procedures, your suspicion or detection of fraud, or any concerns you may have about the integrity or competence of senior management.

We will timely communicate to you any fraud involving senior management and other fraud that causes a material misstatement of the financial statements, illegal acts that come to our attention (unless they are clearly inconsequential), and disagreements with management and other serious difficulties encountered in performing the audit. We also will communicate to you and to management any significant deficiencies or material weaknesses in internal control that become known to us during the course of the audit. Other matters arising from the audit that are, in our professional judgment, significant and relevant to you in your oversight of the financial reporting process will be communicated to you in writing after the audit.

## Independence

Our independence policies and procedures are designed to provide reasonable assurance that our firm and its personnel comply with applicable professional independence standards. Our policies address financial interests, business and family relationships, and non-audit services that may be thought to bear on independence. For example, without our permission, no principal or professional employee of our Firm is permitted to own any direct financial interest or a material indirect financial interest in a client or any affiliates of the client. Also, if an immediate family member or close relative of a principal or professional employee is employed by a client in a key position, the incident must be reported and resolved in accordance with Firm policy. In addition, our policies restrict certain non-audit services that may be provided by our Firm and require audit clients to accept certain responsibilities in connection with the provision of permitted non-attest services.

Page 2

The Audit Committee

Montreal, Maine & Atlantic Corporation and Subsidiaries

October 14, 2013

### **The Audit Planning Process**

Our audit approach places a strong emphasis on obtaining an understanding of how your business functions. This enables us to identify key audit components and tailor our procedures to the unique aspects of your business. The development of a specific audit plan will begin by meeting with you and with management to obtain an understanding of business objectives, strategies, risks, and performance.

As part of obtaining an understanding of your business and its environment, we will obtain an understanding of internal control. We will use this understanding to identify risks of material misstatement, which will provide us with a basis for designing and implementing responses to the assessed risks of material misstatement. We will also obtain an understanding of the users of the financial statements in order to establish an overall materiality level for audit purposes. We will conduct formal discussions among engagement team members to consider how and where your financial statements might be susceptible to material misstatement due to fraud or error.

### **The Concept of Materiality in Planning and Executing the Audit**

We apply the concept of materiality both in planning and performing the audit, evaluating the effect of identified misstatements on the audit, and the effect of uncorrected misstatements, if any, on the financial statements, and in forming the opinion in our report. Our determination of materiality is a matter of professional judgment and is affected by our perception of the financial information needs of users of the financial statements. We establish performance materiality at an amount less than materiality for the financial statement as a whole to allow for the risk of misstatements that may not be detected by the audit. We use performance materiality for purposes of assessing the risks of material misstatement and determining the nature, timing and extent of further audit procedures. Our assessment of materiality throughout the audit will be based on both quantitative and qualitative considerations. Because of the interaction of quantitative and qualitative considerations, misstatements of a relatively small amount could have a material effect on the current financial statements as well as financial statements of future periods. We will accumulate misstatements identified during the audit, other than those that are clearly trivial. At the end of the audit, we will inform you of all individual unrecorded misstatements aggregated by us in connection with our evaluation of our audit test results.

### **Our Approach to Internal Control Relevant to the Audit**

Our audit of the financial statements will include obtaining an understanding of internal control sufficient to plan the audit and to determine the nature, timing and extent of audit procedures to be performed. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Our review and understanding of the Company's internal control is not undertaken for the purpose of expressing an opinion on the effectiveness of internal control.

### **Timing of the Audit**

We will schedule interim and year-end field work at a time mutually agreed upon with management. Management's adherence to its closing schedule and timely completion of information used by us in performance of the audit is essential to timely completion of the audit.

Page 3

The Audit Committee

Montreal, Maine & Atlantic Corporation and Subsidiaries

October 14, 2013

**Closing**

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to be of service to Montreal, Maine & Atlantic Corporation.

This communication is intended solely for the information and use of the management and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

BAKER NEWMAN & NOYES  
LIMITED LIABILITY COMPANY



Gregory Sanborn  
Principal

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MAINE

In re:

MONTREAL MAINE & ATLANTIC  
RAILWAY, LTD.

Debtor.

Bk. No. 13-10670

Chapter 11

**DECLARATION OF GREGORY SANBORN IN SUPPORT OF THE APPLICATION  
FOR ORDER, PURSUANT TO SECTIONS 327 AND 328 OF THE BANKRUPTCY  
CODE, AUTHORIZING THE EMPLOYMENT OF BAKER NEWMAN  
& NOYES, LLC AS ACCOUNTANT FOR THE TRUSTEE  
NUNC PRO TUNC TO AUGUST 7, 2013**

I, Gregory Sanborn, being duly sworn, depose and say:

1. I am a principal and certified public accountant in the Audit Division of Baker Newman & Noyes, LLC ("BNN"), located at 280 Fore Street, Portland, Maine. BNN is an accounting and advisory firm with offices in Portland, Maine, Manchester and Portsmouth, New Hampshire and Boston, Massachusetts. I am authorized to make this Declaration on behalf of BNN.

2. This Declaration is based on either my personal knowledge and belief, or upon client/matter and accounting records of BNN reviewed by legal and administrative personnel of BNN acting under my direction.

3. I submit this Declaration in the above-captioned chapter 11 case (the "Case") of Montreal Maine & Atlantic Railway, Ltd. (the "Debtor"), pursuant to Rule 2014-1 of the Local Bankruptcy Rules for the District of Maine (the "Local Rules"), in support of the Application for Order, Pursuant to Sections 327 and 328 of the Bankruptcy Code, Authorizing the Employment of Baker Newman & Noyes, LLC, as Accountant for the Trustee Nunc Pro Tunc to August 7, 2013 (the "Application").



**Disinterestedness of Professionals**

4. I am not related, and to the best of my knowledge, no professional at BNN is related, to any United States Bankruptcy Judge in this District or to the United States Trustee for Region One.

5. Based on BNN's conflicts search conducted to date and described herein, to the best of my knowledge, neither I, nor BNN, nor any professional thereof, holds an interest adverse to the Debtor, its affiliates, its creditors, or any other party in interest, or their respective attorneys and accountants. BNN's connections with creditors and other parties in interest are disclosed below; BNN believes that none of those connections disqualify BNN under the applicable statutes and rules.

6. I am, and each member of BNN is, a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, in that BNN, and its professionals:

- a. are not creditors, equity security holders or insiders of the Debtor;
- b. are not and were not, within two (2) years before the date of filing of the Case,<sup>1</sup> directors, officers, or employees of the Debtor; and
- c. do not have an interest materially adverse to the interests of the estate or any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtor, or for any other reason.

7. To the extent that BNN holds a prepetition claim for fees or costs incurred in connection with this Case, it intends to waive such claim.

8. BNN has conducted a search of its computerized database (the "Conflict Check System") for its connection to the persons and entities listed on **Exhibit A** attached to this Declaration. The information listed on Exhibit A may be updated or may change during the

---

<sup>1</sup> Capitalized terms not specifically defined herein shall have the meaning ascribed to such terms in the Application.

pendency of the Case. I will update this Declaration when necessary and promptly after I become aware of additional material information.

9. BNN discloses the following known connections with the creditors, affiliates and contract counterparties of the Debtor:

a. BNN provides accounting, auditing, health care consulting and/or tax services to the following individuals and entities:

1. Camden National Bank
2. Montreal Maine & Atlantic Railway Ltd.
3. Verrill Dana LLP
4. Bangor Savings Bank
5. Central Maine Power
6. Dead River Company
7. G.H. Berlin Windward
8. Mayo Regional Hospital
9. Montreal Maine & Atlantic Canada Co.
10. Montreal Maine & Atlantic Corporation
11. N.H. Bragg & Sons
12. State of Maine
13. St. Joseph Ambulatory Care
14. Unifirst Corporation
15. GNP Maine Holdings

b. The following individuals are cousins of a BNN senior tax accountant. This employee does not provide services to the Debtor or its affiliates:

1. Everett Boutiller, Jr.
2. Christopher Lawlor

c. Fairfield Inn Bangor is an affiliate of a client. BNN does not provide services directly to this affiliate, however.

- d. BNN provides tax services to clients with the following names; however, BNN's records indicate different addresses for these individuals, so BNN is unable to determine whether the individuals are the same: William York, James Young, John Hunter, Steve Johnson, and Richard Pelletier.
- e. BNN does not believe that it has previously represented clients on matters adverse to the Debtor. BNN will, of course, not represent any clients on matters adverse to the Debtor.

10. With respect to the parties referred to above, BNN has not and will not represent such party in any matters adverse to the Debtor. Moreover, BNN may, in the past, have served as a professional person in other matters, wholly unrelated to the Debtor or the Case, in which many other attorneys, accountants and other professionals of the Debtor, creditors, or other parties in interest also may have served or serve as professional persons.

11. BNN further states pursuant to Bankruptcy Rule 2016(b) that it has not shared, nor agreed to share: (a) any compensation it has received or may receive with another party or person, other than with the partners and employees of BNN; or (b) any compensation another person or party has received or may receive in connection with the Case.

#### **Services to Be Rendered**

12. In accordance with Local Rule 2014-3, the professional services that BNN will render may include some or all of the following (as more specifically described in the engagement letters):

- (a) preparation of 2013 state and federal corporate tax filings;
- (b) assisting or representing the Debtor, its shareholders, directors, or officers in the event of an IRS or state tax examination;
- (c) auditing the financial statements of the Debtor, including the balance sheet as of December 31, 2013 and the related statements of operations and comprehensive income (loss), changes in stockholders' equity, and cash flows for the year then ended, and the related notes to the financial statements.

A summary of the services to be rendered by BNN is contained in the engagement letters

attached hereto as **Exhibit B**. In addition, BNN will work with Collins Barrow National Cooperative Inc. ("Collins Barrow"), a Canadian accounting firm, to prepare certain Canadian tax filings. Consistent with BNN's pre-petition practice, BNN proposes to pay the Collins Barrow invoices directly and to include such amounts in the expense reimbursement requests submitted to the Debtor. Collins Barrow has estimated its fees for preparing the 2013 Canadian tax filings will be approximately \$5,985.00. Currently, Collins Barrow bills at a rate of \$525 per hour for a Tax Partner, \$325 per hour for a Senior Tax Manager, and \$175 per hour for a Tax Technician.

### **Professional Compensation**

13. BNN intends to apply for compensation for professional services rendered in connection with the Case, subject to approval of this Court and in compliance with applicable provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Rules, and any applicable orders of this Court. BNN will seek to be compensated on an hourly basis, plus reimbursement of actual, necessary expenses and other charges that BNN incurs in connection with the Case.

14. BNN's hourly rates are set at a level designed to fairly compensate it for the work of its professionals and to cover fixed and routine overhead expenses. Hourly rates vary with the experience and seniority of the individuals assigned and may be adjusted by BNN from time to time. Hourly rates to be charged (subject to annual adjustment) for the professionals who are most likely to work on this Case are as follows:

**Audit Services**

<b><u>Position</u></b>	<b><u>Hourly Rate</u></b>
Audit Principal	\$330-300
Audit Senior Manager	\$250-230
Audit Manager	\$160
Audit Senior Accountant	\$130
Audit Staff Accountant	\$130-110

**Tax Services**

<b><u>Position</u></b>	<b><u>Hourly Rate</u></b>
Tax Principal	\$365-355
Tax Senior Manager	\$210
Tax Senior Accountant	\$150
Tax Staff Accountant	\$125

15. It is BNN's policy to charge its clients in all areas of practice for all expenses incurred in connection with the clients' case. The expenses charged to clients include, among other things, travel expenses, certain secretarial and other overtime support, express mail, and messenger services. Subject to this Court's approval and the limitations of the Court's Local Rules (including the Standard Maine Expense Level List), BNN will charge the Debtor for these expenses in a manner and at rates consistent with charges made generally to BNN's other clients. As noted above, BNN will seek reimbursement from the Debtor for the fees and expenses charged by Collins Barrow in relation to preparing the Canadian tax filings.

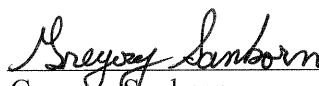
16. BNN specifically reserves the right to seek fee enhancements or bonuses to the

extent permitted by applicable law.

17. No promises have been received by BNN nor by any professional thereof as to compensation in connection with the Case other than in accordance with the provisions of the Bankruptcy Code.

18. I certify under penalty of perjury that the foregoing is true and correct.

Dated: December 3, 2013

  
\_\_\_\_\_  
Gregory Sanborn

Label Matrix for local noticing

0100-1

Case 13-10670

Maine

Bangor

Wed Nov 6 17:47:55 EST 2013

Camden National Bank

2 Elm Street

Camden, ME 04843-1947

Estates of Marie Alliance, et al

c/o Murtha Cullina LLP

99 High Street

Boston, ME 02110-2320

Informal Committee of Quebec Claimants

J.D. Irving, Limited

c/o Pierce Atwood LLP

254 Commercial Street

Portland, ME 04101-4664

Montreal Maine &amp; Atlantic Railway Ltd.

15 Iron Road

Hermon, ME 04401-1136

Surface Transportation Board

395 E Street, S.W.

Washington, DC 20423-0012

Verrill Dana LLP

One Portland Square

P.O. Box 586

Portland, ME 04112-0586

ALK Technologies

1000 Herrontown Road

Princeton, NJ 08540-7716

Advanced Railcar Tooling

23321 W. 287th Street

Paola, KS 66071-5377

Bangor Savings Bank

P.O. Box 930

Bangor, ME 04402-0930

Center Beam Flat Car Company, Inc.

c/o Curtis Kimball, Esq.

P.O. Box 1401

Bangor, ME 04402-1401

Estates of Stephanie Bolduc

c/o Meyers &amp; Flowers, LLC

3 North Second Street, Suite 300

St. Charles, IL 60174-1870

Irving Paper Limited

c/o Pierce Atwood LLP

Attn: Keith J. Cunningham

254 Commercial Street

Portland, ME 04101-4664

Maine Department of Transportation

c/o Victoria Morales

16 State House Station

Augusta, ME 04333-0016

New Brunswick Southern Railway Company

c/o Alan R. Lepene

3900 Key Center

127 Public Square

Cleveland, OH 44114-1217

United States of America

c/o Department of Justice, Civil Divisio

1100 L Street, N.W.

Room 10052

Washington, DC 20005-4035

202 Harlow Street

Bangor, ME 04401-4901

Abercorn, Village

10, Chemin Des Eglises Ouest

Abercorn, QC JOE 1B0

CANADA

Aetna

Aetna - Middletown

P.O. Box 532424

Charlotte, NC 28290-2424

Bernstein, Shur, Sawyer &amp; Nelson

100 Middle Street 6th Floor

PO Box 9729

Portland, ME 04104-5029

Eastern Maine Railway Company

c/o Alan Lepene

3900 Key Center

127 Public Square

Cleveland, OH 44114-1217

First Union Rail

c/o Curtis Kimball, Esq.

P.O. Box 1401

Bangor, ME 04402-1401

Irving Pulp &amp; Paper, Limited

c/o Pierce Atwood LLP

Attn: Keith J. Cunningham

254 Commercial Street

Portland, ME 04101-4664

Maine Northern Railway Company

c/o Alan Lepene

3900 Key Center

127 Public Square

Cleveland, OH 44114-1217

Real Custeau Claimants et al

c/o Mitchell A. Toups, Esq.

PO Box 350

Beaumont, TX 77704-0350

Verrill &amp; Dana, LLP

One Portland Square

P.O. Box 586

Portland, ME 04112-0586

AC Electric Corp.

120 Merrow Road

P.O. Box 1508

Auburn, ME 04211-1508

Acadian Springs

466 North Perley Brook Road

Fort Kent, ME 04743-1646

Aetna Inc.

Cobra/Special Plans

P.O. Box 13050

Newark, NJ 07188-0050

EXHIBIT

A

Airgas East  
P.O. Box 827049  
Philadelphia, PA 19182-7049

Airtel  
P.O. Box 466  
Irwin, PA 15642-0466

Allen, Jordan  
82 North Chester Road  
Chester, ME 04457-5736

Alliance Benefit Group  
30100 Telegraph Road, Suite 170  
Franklin, MI 48025-4560

American Express  
P.O. Box 1270  
Newark, NJ 07101-1270

American Express Travel Related Services Com  
Inc  
c/o Becket and Lee LLP  
POB 3001  
Malvern PA 19355-0701

American Industries Midland  
P.O. Box 73975  
Cleveland, OH 44193-1319

American Short Line & Regional RR Assoc.  
50 F Street, Suite 7020  
Washington, DC 20001-1507

Ames, Ronald Jr.  
31 Lakeville Shores Road  
Bowerbank, ME 04426-5219

Anderson, Gregory  
1324 Woolland Ctr Road  
Caribou, ME 04736-5513

Anderson, Joshua  
P.O. Box 185  
Brownville Junction, ME 04415-0185

Anderson, Victor  
749 Elliotsville Road  
Monson, ME 04464-6030

Andersons  
NW 6172  
P.O. Box 1450  
Minneapolis, MN 55485-6172

Applied Industrial Technologies  
22510 Network Place  
Chicago, IL 60673-1225

Archer, Steven  
Baltic Rail  
Toompulestee 35  
Talinn, Estonia 10149

Armand Duhamel & Fils Inc.  
778 RG. De L-Eglise  
Stignace Stanbridge, QC J0J 1Y0  
CANADA

Arnold, Glendon  
85 Townhouse Road  
Kenduskeag, ME 04450-3235

Arnold, Stephen  
3114 Route 21 South  
Canandaigua, NY 14424-8341

Atlantic Communications Inc.  
P.O. Box 596  
Bangor, ME 04402-0596

Atwood, Christopher  
PO Box 565  
Bingham, ME 04920-0565

Auberge H.J.P. Inc.  
Mario Pepin  
3550, Boul. Stearns  
Lac-Megantic, PQ G6B 2G9  
CANADA

Austins Rubbish & Roll-Off Service  
P.O. Box 159  
West Charleston, VT 05872-0159

BNSF Railway Company  
ATTN: Rachel Belue  
3001 Lou Menk  
Fort Worth, TX 76131-2800

Bacon Printing Company  
1070 Hammond Street  
Bangor, ME 04401-5704

Baker, Newman, Noyes LLC  
280 Fore Street  
P.O. Box 507  
Portland, ME 04112-0507

Bangor Hydro-Electric  
P.O. Box 932  
Bangor, ME 04402-0932

Bangor Hydro-Electric Co.  
P.O. Box 11008  
Lewiston, ME 04243-9459

Bangor Pipe & Supply, Inc.  
69 Farm Road  
Bangor, ME 04401-6860

Baranek, Jocelyne  
37 Hillview Drive  
Bangor, ME 04401-2588

Barker, Steven  
59 Black Stream Drive  
Levant, ME 04456-4427



Barnett, Brad  
160 Kelly Park  
Millinocket, ME 04462

Bartlett, Kerry  
221 Thompson Road  
Oakfield, ME 04763

Beals, Jonathan  
18 Prospect Street  
Milo, ME 04463-1113

Beaudry, Jason  
PO Box 905  
Guilford, ME 04443-0905

Beaulie, Fernand  
195 Main Street  
Van Buren, ME 04785-1256

Beaulieu, Gregg  
5 Skyway Road  
Frenchville, ME 04745-6139

Bedard, Sandy (for Michel Guertin, Jr.)  
c/o Peter J. Flowers, Esq.  
Meyers & Flowers, LLC  
3 North Second Street, Suite 300  
Saint Charles, IL 60174-1870

Bell Canada  
Case Postale 8712  
Succ Centre-Ville  
Montreal, QC H3C 4L6  
CANADA

Bell Canada  
Case Postale 8713  
Succ Centre-Ville  
Montreal, QC H3C 4L6  
CANADA

Bell Mobilite Paging  
P.O. Box 11097  
Station Centre-Ville  
Montreal, PQ H3C 5E9  
CANADA

Bell Mobility  
P.O. Box 11095  
Station Centre-Ville  
Montreal, PQ H3C 5E7  
CANADA

Belt Railway Co. of Chicago  
P.O. Box 67  
Bedford Park, IL 60499-0067

Bensen, Bradford  
615 York Road  
Bangor, ME 04401-0430

Benson, Anders  
1082 Main Road  
Kingfield, ME 04947-4511

Betschner, Robert J.  
1655 Town Line Road  
Dyer Brook, ME 04747-5214

Birkel, Jason  
Maid Marion Lane  
Brewer, ME 04412

Bishop, James  
281 Mountain View Road  
Hermon, ME 04401-0542

Bishop, Tyler  
21 Austin Drive  
PO Box 536  
Bingham, ME 04920-0536

Black Box Canada Corp.  
P.O. Box 56306  
Station A  
Toronto, ON M5W 4L1  
CANADA

Black Box Corporation  
1000 Park Drive  
Lawrence, PA 15055-1018

Black's Transfer Ltd.  
P.O. Box 1375  
Saint John, NB E2L 4H8  
CANADA

Black, David  
400 Bowerbank Road  
Bowerbank, ME 04426-5109

Black, Jeffrey  
347 West Corinth Road  
Corinth, ME 04427-3143

Black, Thomas  
13045 Pony Express  
Piedmont, SD 57769-7105

Blake, Andrew  
700 Coche Brook Crossing  
West Charleston, VT 05872-9553

Boone, Benjamin  
81 Old County Road  
Stockton Springs, ME 04981-4004

Bourdon, Yves  
1014 Leon-Ringuet Street  
Bouchervill, QC J4B 8E9  
CANADA

Boutiller, Everett Jr.  
P.O. Box 132  
Smyrna Mills, ME 04780-0132

(c)BRACKETT, KRIS  
2480 GRINDSTONE RD  
MEDWAY ME 04460-5004

Brawn, Daniel  
50 Rips Road  
Brownville, ME 04414-3113

Breen, Derek  
109 Parker Street  
Bangor, ME 04401-6055

Breton, Derek  
128 Jefferson Street  
Old Town, ME 04468-2140

Breton, Real (for Genevieve Breton)  
c/o Peter J. Flowers, Esq.  
Meyers & Flowers, LLC  
3 North Second Street, Suite 300  
Saint Charles, IL 60174-1870

Brewer, Jeffrey  
10 Gerrish Street  
P.O. Box 322  
Brownville Junction, ME 04415-0322

Briggs, Jarod  
51 Vermont Street  
Millinocket, ME 04462-2340

Brisley, Roy  
P.O. Box 394  
Oakfield, ME 04763-0394

Brooks, Cynthia  
84 Settlers Way  
Orrington, ME 04474-3643

Brown's Welding & Steel, Inc.  
561 Skowhegan Road  
Norridgewock, ME 04957-3309

Brunswick Terminal, Inc.  
360 St. Jacques, Suite 1500  
Montreal, PQ H2Y 1P5  
CANADA

Budge, Paul  
32 Riverside Drive, #13  
Eddington, ME 04428-3146

Budget Document Technology  
251 Goddard Road  
P.O. Box 2322  
Lewiston, ME 04241-2322

Burkhardt, Edward  
8600 W. Bryn Mawr Avenue  
Suite 500N  
Chicago, IL 60631-3571

Burkhardt, Edward  
Rail World, INC.  
8600 W, Bryn Mawr Avenue  
Suite 500N  
Chicago, IL 60631-3571

Burlington Northern Santa Fe  
3115 Solutions Center  
Chicago, IL 60677-3001

Burpee, Dennis  
P.O. Box 251  
Oakfield, ME 04763-0251

Burpee, Jay  
P.O. Box 251  
Oakfield Road  
Oakfield, ME 04763-0251

Burpee, Matthew  
PO Box 294  
Ridge Road  
Oakfield, ME 04763-0294

Butler, Rob  
PO Box 682  
Caribou, ME 04736-0682

Butler, Robert  
PO Box 248  
Caribou, ME 04736-0248

C. Daigle & Fils Inc.  
4299 Rue Laval  
Lac-Magantic, QC G6B 1B7  
CANADA

C.S. Des Sommets  
449, Percy  
Magog, QC J1X 1B5  
CANADA

Cadieux, Eric  
1664 Ch. Yamaska  
Farnham, QC J2N 2R2  
CANADA

Cahill, Sean  
9 Cahill Drive  
Bradford, ME 04410-3102

Cail, Michael  
378 Church Street  
Brownville, ME 04414-3530

Cain, Warren Sr.  
9 Sanford Street  
Milo, ME 04463-1229

Caldwell, Christopher  
336 North Road  
Newburgh, ME 04444-4508

Calkins Sand & Gravel, Inc.  
P.O. Box 82  
Lyndonville, VT 05851-0082

Cameron, Richard  
20 Wapiti Road  
Mt. Chase, ME 04765-4045

Campbell, Robert  
25 Big Pine Drive  
Brownville, ME 04414-3751

Canadian National  
P.O. Box 71206  
Chicago, IL 60694-1206

Canadian National Railways  
935 De La Gauchetiere West  
Floor 4  
Montreal, PQ H3B 2M9  
CANADA

Canadian Pacific Ltd.  
Lock Box 77299  
P.O. Box 77299  
Detroit, MI 48277-0299

Canadian Pacific Railway  
P.O. Box 2078  
Station B  
Montreal, QC H3B 4H4  
CANADA

Canadian Pacific Railway  
P.O. Box 6042  
Station Centre-Ville  
Montreal, PQ H3C 3E4  
CANADA

Canadian Pacific Railway Co.  
Lock Box M101979  
P.O. Box 2078, Station B  
Montreal, PQ H3B 4H4  
CANADA

Canteen Service Co.  
P.O. Box 895  
Bangor, ME 04402-0895

Canton De Bedford  
237, Route 202 Est  
Bedford, QC J0J 1A0  
CANADA

Canton De Hampden  
863, Route 257 Nord  
C.P. 1055  
La Patrie, QC J0B 1Y0  
CANADA

Canton De Lingwick  
72 Route 108  
Lingwick, QC J0B 2Z0  
CANADA

Canton De Westbury  
168D, Route 112  
Westbury, PQ J0B 1R0  
CANADA

Carr, Christopher  
115 Mass Avenue  
Millinocket, ME 04462

Carroll, Michael  
946 Barnard Road  
Williamsburg Township, ME 04414-4107

Casey Associates  
6805 Woodspring Way  
Cumming, GA 30040-7348

Cattron Theimeg  
Box 200477  
Pittsburgh, PA 15251-0477

Central ME Septic & Portable  
Toilet Rentals LLC  
109 Waterville Road  
Skowhegan, ME 04976-1538

Central Maine Power  
P.O. Box 11752  
Newark, NJ 07101-4752

Chasse, Rodney  
119th 20th Avenue  
Madawaska, ME 04756

Chouinard, David  
18 Evergreen Lane  
Eagle Lake, ME 04739-3259

Cianchette, Michael  
168 Central Street  
Pittsfield, ME 04967-4331

City of Presque Isle  
Tax Office  
12 Second Street  
Presque Isle, ME 04769-2459

Clark, Bryce  
PO box 91  
Smyrna Mills, ME 04780-0091

Clark, F. Alan  
P.O. Box 123  
Corinna, ME 04928-0123

Clark, Jarrad  
P.O. Box 1501  
Presque Isle, ME 04769-1501

Clean Harbors Environmental Svcs.  
P.O. Box 3442  
Boston, MA 02241-3442

Cleary, William  
119 Seventh Street  
Old Town, ME 04468-1641

Clifford Bottling Ltd.  
15 South Road  
Brewer, ME 04412-1229

Cline Chiropractic Center  
444 Stillwater Avenue  
Bangor, ME 04401-3500

Coiley, Michael W.  
33 Alton Tannery Road  
Hudson, ME 04449-3218

Cole International, Inc.  
670 Avenue, Orly, Suite 201  
Dorval, PQ H9P 1E9  
CANADA

Cole Land Co.  
405 Parkhurst Siding Road  
Presque Isle, ME 04769-5049

Collier, Keith  
186 Smyrna Center Road  
Smyrna Mills, ME 04780-5220

Collier, Marvin  
P.O. Box 74  
Oakfield, ME 04763-0074

Collier, Todd  
P.O. Box 238  
Oakfield, ME 04763-0238

Communication Plus  
A/S Michael Fournier  
4420, Rue Ouimet  
Sherbrooke, QC J1L 2G9  
CANADA

Condon, Albert  
PO Box 344  
Milford, ME 04461-0344

Condor Signal & Communications  
2388 Speers Road  
Oakville, ON L6L 5M2  
CANADA

Conlogue, Hazen  
775 Williamsburg Road  
Williamsburg Twp., ME 04414-4009

Conlogue, Paul  
95 Schoodic Lake Road  
Brownville, ME 04414-3300

Coop, Regionale D'Electricite  
3113 Rue Principale  
St-Jean Baptiste  
De Rouville, QC J0L 2B0  
CANADA

Copeland, James  
341 Church Street  
Brownville, ME 04414-3227

Cote, Robert  
68 Lorraine Avenue  
Brewer, ME 04412-1657

Cottle, Timothy  
P.O. Box 110  
Greenbush, ME 04418-0110

Covington & Burling  
1201 Pennsylvania Avenue NW  
Washington, DC 20004-2494

Cox, Kevin  
9 Eastern Avenue  
East Millinocket, ME 04430-1212

Cullen, Adam  
P.O. Box 162  
Sherman, ME 04776-0162

Cullen, Jerry  
PO Box 3  
North Road 319  
Patten, ME 04765-0003

Cunningham, Vernon IV  
124 Middle Street  
Old Town, ME 04468-1450

Currie, Stephen  
HC 67, Box 1182  
Enfield, ME 04493

Custeau, Jeremy (Estate of Real Custeau)  
c/o Daniel A. Edelman, Esq.  
Edelman, Combs, Latturner & Goodwin, LLC  
120 S. LaSalle Street, 18th Floor  
Chicago, IL 60603-3406

Custeau, Richard (Est. of Real Custeau)  
c/o Daniel A. Edelman, Esq.  
Edelman, Combs, Latturner & Goodwin, LLC  
120 S. LaSalle Street, 18th Floor  
Chicago, IL 60603-3406

Custeau, Simon (Estate of Real Custeau)  
c/o Daniel A. Edelman, Esq.  
Edelman, Combs, Latturner & Goodwin, LLC  
120 S. LaSalle Street, 18th Floor  
Chicago, IL 60603-3406

Custeau, Sylvie (Estate of Real Custeau)  
c/o Daniel A. Edelman, Esq.  
Edelman, Combs, Latturner & Goodwin, LLC  
120 S. LaSalle Street, 18th Floor  
Chicago, IL 60603-3406

Cyr, Christopher  
49 Station Road  
Bradford, ME 04410-3536

DJL, Inc.  
Region Haute-Yamaska  
2, Rue Des Carrieres  
Bromont, QC J2L 1S3  
CANADA

Dakota Petroleum Transport Solutions LLC  
9531 W 78th Street  
Eden Prairie, MN 55344-3810

Dakota Plains Marketing, LLC  
c/o Dakota Plains Ag Center, LLC  
Attn: Matt Winsand, General Manager  
41055 282nd Street  
Parkston, SD 57366-6308

Dakota Plains Transloading, LLC  
294 Grove Lane E  
Wayzata, MN 55391-1698

Damboise, Jeannot  
365 Main Street  
P.O. Box 36  
Grand Isle, ME 04746-0036

Damon, Joshua W.  
375 Main Street  
Jackman, ME 04945-5202

Dan Pepin Excavating  
4650 VT Route 100  
Newport, VT 05855-9359

Darneille, John  
44 Pleasant Street  
Millinocket, ME 04462-1913

Davanac, Inc.  
1936 St-Regis Blvd.  
Dorval, QC H9P 1H6  
CANADA

Deabay, Chad  
P.O. Box 56  
Smyrna Mills, ME 04780-0056

Deabay, Eric  
180 Sheridan Road  
Ashland, ME 04732-3230

Deabay, Joel  
1256 Oxbow Road  
Oxbow, ME 04764-3111

Dead River Company - MLKT  
P.O. Box 150  
Millinocket, ME 04462-0150

Debroussailleurs GSL, Inc.  
5646 Chemin Saint-Remi  
St-Adien-De-Ham, PQ J0A 1C0  
CANADA

Delaware & Hudson RWY Co-Car A  
P.O. Box 71978  
Chicago, IL 60694-1978

Dell Canada  
155 Gordon Baker Road  
Suite 501  
North York, ON M2H 3N5  
CANADA

Dell Canada  
Boite Postale 8440  
Station A  
Toronto, ON M5W 3P1  
CANADA

(p)DELL FINANCIAL SERVICES  
P O BOX 81577  
AUSTIN TX 78708-1577

Dell Marketing L.P.  
c/o Dell USA L.P.  
P.O. Box 534118  
Atlanta, GA 30353-4118

Demers, Kevin  
291 De Strasbourg  
Granby, QC J2H 0B6  
CANADA

Derek Thomas Deringer  
P.O. Box 1324  
Williston, VT 05495-1324

Dick's Taxi  
P.O. Box 2698  
Bangor, ME 04402-2698

Dietterich, David  
253 Medford Road  
Milo, ME 04463-1518

Dion, Omar  
25 Chemin Du Golf  
Farnham, PQ J2N 2P9  
CANADA

Distribution D'Eau R.C. Inc.  
2755, Route 235  
Ste-Sabaine, PQ J0J 2B0  
CANADA

Dome, Warren  
682 Edinburgh Road  
Howland, ME 04448-3413

Donohue Railroad Equipment  
P.O. Box 1569  
Beaver Falls, PA 15010-6569

Doore, Wayne Jr.  
187 Garland Line Road  
Garland, ME 04939-4832

Dow, Andrew  
1409 Elm Street  
Milo, ME 04463-3120

Doyon Caron, William  
16A Rue Joel  
Saint-Nicephore, QC J2A 1K3  
CANADA

Dubois Poulin, Therese (Denise Dubois)  
Peter J. Flowers, Esq.  
Meyers & Flowers, LLC  
3 North Second Street, Suite 300  
Saint Charles, IL 60174-1870

Dumas-Chaput, Alexia (Mathieu Pelletier)  
c/o Peter J. Flowers, Esq.  
Meyers & Flowers, LLC  
3 North Second Street, Suite 300  
Saint Charles, IL 60174-1870

Durant, Jeffrey  
1029 Main Street  
Brownville, ME 04414-3208

Durox Company  
P.O. Box 5006  
Greensburg, PA 15601-2174

EPA New England, Region 1  
5 Post Office Square, Suite 100  
Boston, MA 02109-3946

Earl Gerrish & Sons, Inc.  
P.O. Box  
Brownville, ME 04414

East Millinocket Waste Water  
53 Main Street  
East Millinocket, ME 04430-1199

Eastern ME Electric COOP  
P.O. Box 425  
Calais, ME 04619-0425

Ed Pelletier & Sons Co  
St. David Road  
P.O. Box 475  
Madawaska, ME 04756-0475

Edwards, Dennis  
1115 Bangor Road  
Houlton, ME 04730-5131

Edwin Bohr/Electronics, Inc.  
5880 Dayton Boulevard  
P.O. Box 15065  
Chattanooga, TN 37415-0065

Electro Wire, Inc.  
933 East Remington Drive  
Schaumburg, IL 60173-4515

Electro-Mag  
3920, Boulevard Industrielle  
Sherbrooke, PQ J1L 2T8  
CANADA

Ellison, Robert  
436 Davis Street  
Brownville, ME 04414-3728

Emery, Gary  
162 Riverside Street  
Milo, ME 04463-1228

Emery, Joseph, Jr.  
51 Cottage Road  
Millinocket, ME 04462-1932

Emery, Kevin  
19 Page Street  
Brownville, ME 04414-3523

Enterprise Fleet Services  
Attn: Cathie Kenefick  
3A Enterprise Road  
Billerica, MA 01821-5735

Enterprise Rent-A-Car  
750 Hogan Road  
Bangor, ME 04401-3604

(c)ENTERPRISE RENT-A-CAR  
ATTN: ACCTS RECEIVABLE  
10 NAVIGATOR RD  
LONDONDERRY NH 03053-4403

Enterprises Electriques  
Denis & Roy, Inc.  
1015 Principale Est  
Farnham, PQ J2N 1M9  
CANADA

Enterprises Electriques  
Lancot Inc.  
632 Principale Est  
Farnham, QC J2N 1M1  
CANADA

Equipements Labrecque Inc.  
1542 Route 241  
Shefford, QC J2M 2K0  
CANADA

Euler Hermes North America Insurance Co.  
Agent of Cattron-Theimeg, Inc.  
800 Red Brook Boulevard  
Owings Mills, MD 21117-5173

Excavation Roger Lussier  
224 Chemin Des Fougères  
Sutton, QC JOE 2K0  
CANADA

F.W. Webb Company  
160 Middlesex Turnpike  
Bedford, MA 01730-1416

Fairfield Inn Bangor  
300 Odlin Road  
Bangor, ME 04401-6704

Fairpoint Communications  
521 East Morehead Street  
Charlotte, NC 28202-2631

Fairpoint Communications  
P.O. Box 11021  
Lewiston, ME 04243-9472

Fairpoint Communications  
P.O. Box 5200  
White River Junction, VT 05001-5200

Falkner Laboratories, Inc.  
P.O. Box 5438  
Bossier City, LA 71171-5438

Farmer, Zachary  
PO Box 232  
Patten, ME 04765-0232

Farrar, Darrell  
P.O. Box 344  
Brownville Junction, ME 04415-0344

Farrell, Rosenblatt & Russell  
61 Main Street, Suite 1  
P.O. Box 738  
Bangor, ME 04402-0738

Fastenal Company  
P.O. Box 978  
Winona, MN 55987-0978

FedEx  
P.O. Box 371461  
Pittsburgh, PA 15250-7461

Ferguson, Charles III  
28 Pleasant Street, Apt. 4  
Milo, ME 04463-1347

Fessenden, John  
27 Naylor Street  
Bangor, ME 04401-3319

Files, Brian Jr.  
P.O. Box 14  
Brownville Junction, ME 04415-0014

First Union Rail  
P.O. Box 60546  
Charlotte, NC 28260-0546

Fitzpatrick, Martin Jr.  
61 Greenwood Pond Road  
Elliotsville Township, ME 04443-8119

Flex Leasing I, LLC  
SDS 12-2315  
P.O. Box 86  
Minneapolis, MN 55486-0086

Flynn Wirkus Young  
400 Crown Colony Drive, Suite 601  
P.O. Box 699242  
Quincy, MA 02269-9242

Foran, Justin  
P.O. Box 283  
Brownville, ME 04414-0283

Forrest, Paul  
550 Steadmans Landing Road  
Dover Foxcroft, ME 04426-3403

Fortin, Mark  
1093 Lake Road  
Newport, VT 05855-9616

Fortin, Thomas  
2 Seventeenth Street  
Bangor, ME 04401-3116

Fortin-Bolduc, Lisette (Stephane Bolduc)  
c/o Peter J. Flowers, Esq.  
Meyers & Flowers, LLC  
3 North Second Street, Suite 300  
Saint Charles, IL 60174-1870

Foss, James  
367 Lyford Road  
Orneville, ME 04463-3000

Foster, David  
164 Charleston Road  
Bradford, ME 04410-3031

Four Points Sheraton  
308 Godfrey Blvd  
Bangor, ME 04401-3024

Fournier, Lomen  
PO Box 333  
Eagle Lake, ME 04739-0333

Fowles, Anthony  
90 Russell Road  
Brownville, ME 04414-3402

Fred's Plumbing & Heating  
328 Main Street  
Derby, VT 05829-9743

Furrow, Matthew  
58 Rebel Hill Road  
Smyrna Mills, ME 04780-4305

G.H. Berlin Windward  
42 Rumsey Road  
East Hartford, CT 06108-1133

GATX Corporation  
222 West Adams Street, 6th Floor  
Chicago, IL 60606-5312

GE Transportation Parts, LLC  
P.O. Box 640343  
Pittsburgh, PA 15264-0343

GNB Industrial Power  
P.O. Box 933479  
Atlanta, GA 31193-3479

GWI Leasing Corporation  
P.O. Box 295016  
Albany, NY 12201

Gagon, Scott  
19 Nelson Avenue  
Frenchville, ME 04745-6126

Gardner, M. Donald Jr.  
68 Carriage Trail Drive  
Farmingdale, ME 04344-4819

Gaspar, Glenn  
286 Birch Street  
Bangor, ME 04401-4026

Gelo, Dennis  
2560 US Route 5  
Derby, VT 05829-9684

General American Marks Corp.  
Attn Mileage Analyst  
222 W Adams Street  
Chicago, IL 60606-5314

Genesis Technologies, Inc.  
5812 South 129th East Avenue  
Tulsa, OK 74134-6705

Genessee & Wyoming Railroad  
Manager Car Accounting  
P.O. 295016  
Albany, NY 12201

Gentle, Heath  
47 Bowdoin Street  
Houlton, ME 04730-1820

Giberson, Tyler  
PO Box 688  
Bingham, ME 04920-0688

Gibson, Gerald  
34 Clark Road  
Kenduskeag, ME 04450-3228

Gifford, Kevin  
531 Wing Road  
Hermon, ME 04401-0422

Gilman Electric Supply  
CED Credit Office  
P.O. Box 98  
Newport, ME 04953-0098

Goff, David  
53 Timoney Lake Road  
Smyrna Mills, ME 04780-5124

Goodine, Anthony  
107 Dyer Road  
Atkinson, ME 04426-6027

Goodine, Todd  
1112 South Street  
Dover Foxcroft, ME 04426-1264

Gosselin Bicycles (1987) Inc.  
3636 RueChoquette  
Lac-Megantic, PQ G6B 1W7  
CANADA

Gould, Charles  
597 Main Road  
Brownville, ME 04414-3201

Gowling Lafleur Henderson LLP  
1 Place Ville Marie  
37th Floor  
Montreal, PQ H3B 3P4  
CANADA

Gowling Lafleur Henderson LLP  
1400, 700 - 2nd Street S.W.  
Calgary, AB T2P 4V5  
CANADA

Gowling Lafleur Henderson LLP  
Box 466, Station D  
Ottawa, ON K1P 1C3  
CANADA

Graham-White  
1242 Colorado Street  
P.O. Box 1099  
Salem, VA 24153-1099

Grand Elk Railroad  
c/o BMO  
39769 Treasury Center  
Chicago, IL 60694-9700

Grand Trunk Western  
P.O. Box 95361  
Chicago, IL 60694-5361

Graves Service Station  
Brownville Junction, ME 04415

Gray, Everett Jr.  
152 Lyford Road  
Milo, ME 04463-1431

Graymont (QC) Inc., C/O M05724C  
Case Postale 40010  
Succursale Centre-Ville  
Montreal, QC H3C 0K1  
CANADA

Green Mountain Railroad  
Attn: Shelly Kmiec  
1 Railway Lane  
Burlington, VT 05401-5290

Green, Clifton  
997 Milo Road  
Sebec, ME 04481-3227

Greene, Stepphen  
1053W 520S  
Spanish Forks, UT 84660-5600

Griffiths, Norman  
273 Reeves Road  
Bradford, ME 04410-3419

Grimard, Marie-Josée (Henriette Latulipp)  
c/o Peter J. Flowers, Esq.  
Meyers & Flowers, LLC  
3 North Second Street, Suite 300  
Saint Charles, IL 60174-1870

Grindrod, Robert  
110 Town Farm Road  
Hampden, ME 04444-1048

Grindrod, Robert C.  
Montreal, Maine & Atlantic Railway, Ltd.  
15 Iron Road  
Hermon, ME 04401-1136

Groupe Signalisation Estrie  
520, Rue Pepin  
Sherbrooke, QC J1L 2Y8  
CANADA

Guay Fire Equipment  
P.O. Box 69  
Bradley, ME 04411-0069

Hafford, Edward  
47 High street  
Milo, ME 04463-1338

Hall, Dale  
P.O. Box 154  
Bradford, ME 04410-0154



Hall, Eddie  
P.O. Box 303  
Brownville, ME 04414-0303

1268 Shin Pond Road  
Mt. Chase, ME 04765-4020

Harper, W. Sean  
5 Simino Lane  
Irasburg, VT 05845

Harris, Stephen  
PO Box 319  
Brownville, ME 04414-0319

Harsco Technologies  
1762 Solutions Center  
Chicago, IL 60677-1007

Hartin, James  
P.O. Box 703  
Brownville, ME 04414-0703

Haynes Corporation  
P.O. Box 673390  
Detroit, MI 48267-3390

Heal, Duane  
14 Corner Lane  
Ebeame Township, ME 04414-6160

Heal, Matthew  
50 Cedar Breeze Center  
Bangor, ME 04401-1726

Helm Financial Corporation  
Attn: General Counsel  
505 Sansome Street  
Suite 1800  
San Francisco, CA 94111-3122

Henderson, John II  
5 Boucher Avenue  
Augusta, ME 04330-4307

Henke, Troy  
5 Thompson Road, Apt. #7  
Veazie, ME 04401-6921

Herbert, Shawn  
PO Box 32  
Saint Agatha, ME 04772-0032

Herbest, Kevin  
74 Deste Road  
Milo, ME 04463-1714

Herbest, Ralph  
117 Turner Howe Road  
Milo, ME 04463-1724

Herbest, Shane  
117 Turner Howe Road  
Milo, ME 04463-1724

Holliston Sand Co., Inc.  
P.O. Box 1168  
Slatersville, RI 02876-0893

Houghton, David  
119 Old County Road  
Hampden, ME 04444-1715

Houlton Water Company  
Lock Drawer 726  
Houlton, ME 04730

Hovey, Travis  
PO Box 191  
Bingham, ME 04920-0191

Howard, James E.  
James E. Howard LLC  
70 Rancho Road  
Carmel Valley, CA 93924-9409

Howard, Steven  
34 Maple Leaf Lane  
Hermon, ME 04401-9511

Hudon Desbiens St-Germain  
Environnement Inc.  
640 West Saint-Paul, Suite 100  
Montreal, PQ H3C 1L9  
CANADA

Hunter, John  
107 Drummond  
Cowansville, QC J2K 3G6  
CANADA

Huntley, Lance  
P.O. Box 47  
Benedicta, ME 04733-0047

Hurd, Ryan  
18 High Street  
Milo, ME 04463-1315

Hussey, Kim  
1 Daniel Street  
Milo, ME 04463-1309

Hussey, Luke  
P.O. Box 771  
Brownville, ME 04414-0771

Hydro Quebec  
CP 11022 Succ Centre-Ville  
Montreal, QC H3C 4V6  
CANADA

Hydro Quebec  
Caisse Centrale Desjardins  
1, Complexe Desjardins  
Montreal, QC H5B 1B3  
CANADA

Hydro-Sherbrooke  
C.P. 1720  
Sherbrooke, QC J1H 5N8  
CANADA

IRECO, LLC  
805 Golf Avenue  
Bensenville, IL 60106-1512

Independent Machine Company  
707 Clark Drive  
Gladstone, MI 49837-8966

Industry-Railway Suppliers, Inc.  
6011 Eagle Way  
Chicago, IL 60678-1060

Ingersoll, Kevin  
128 State Street  
Millinocket, ME 04462-1531

Internal Revenue Service  
P.O. Box 7346  
Philadelphia, PA 19101-7346

International Secretary  
TC Local 1976 USWA  
2360 Ave De Lasalle, Suite 202  
Montreal, QC H1V 2L1  
CANADA

Ireland, David  
71 Danforth Road  
Haynesville, ME 04497-3300

Ireland, Kenneth  
PO Box 596  
60 Station Road  
Ashland, ME 04732-0596

Ireland, Randy  
1096 Dodlin Road  
Enfield, ME 04493-4239

JMA Rail Products  
381 S Main Place  
Carol Stream, IL 60188-2427

JP Morgan Chase Bank  
P.O. Box 4339  
Church Street Station  
New York, NY 10261-4339

Jackman Utility District  
P.O. Box 340  
Jackman, ME 04945-0340

Jackson International  
635 Franklin Street  
Constantine, MI 49042-1268

James E. Howard LLC  
70 Rancho Road  
Carmel Valley, CA 93924-9409

Jandreau, Bruce  
3 Medway Road Ext.  
Millinocket, ME 04462-1831

Jandreau, Dwayne  
49 Iron Bridge Road  
Millinocket, ME 04462-2001

Jason C. Webster, Esq.  
The Webster Law Firm  
6200 Savoy, Suite 515  
Houston, TX 77036-3369

Jaychris Indus-Rail Supply Inc.  
10 Place du Commerce  
P.O. Box 70  
Brossard, QC J4W 4T0  
CANADA

Jewell, Allison  
53 Munn Drive  
Hermon, ME 04401-0232

Johnson Packing & Ind Prod Inc.  
21 Deer Park Drive  
P.O. Box 545  
East Longmeadow, MA 01028-0545

Johnson, Dell  
6 Deer Run Drive  
Milo, ME 04463-1510

Johnson, Steve  
18 High Street  
Milo, ME 04463-1315

Johnston, David  
99 Station Road  
Monticello, ME 04760-3327

K & L Electronics Sales/Service  
1801 South Benton  
P.O. Box 9208  
Searcy, AR 72145-9208

Kaelin, Michael  
71 Beans Mill Road  
Corinth, ME 04427-3109

Karam, Alan  
84 Thatcher Street  
Bangor, ME 04401-6819

Keller, Jerry  
104 Maple Road  
Atkinson, ME 04426-6014

Kennedy, Jeremy  
228 Thompson Settlement Road  
Oakfield, ME 04763-3213

Kennedy, Roland  
PO Box 97  
Oakfield, ME 04763-0097

Keystone Spikes Corporation  
255 North Lincoln Avenue  
Lebanon, PA 17046-3949

Kim Hotstart Manufacturing  
East 5723 Alki  
P.O. Box 11245  
Spokane, WA 99211-1245

Klemm, Thomas  
P.O. Box 10002  
Terre Haute, IN 47801-0002

Knowles, Barry Jr.  
54 First Street  
Milo, ME 04463-1208

Konecrans, Inc.  
P.O. Box 641807  
Pittsburgh, PA 15264-1807

Koppers Industries, Inc.  
P.O. Box 73438  
Cleveland, OH 44193-0002

LabelMaster  
P.O. Box 46402  
Chicago, IL 60646-0402

Labonte, Christopher  
47 Gilmore Brook Road  
Eagle Lake, ME 04739-3027

Labonte, Lynne  
530 Ridge Road  
Hermon, ME 04401-0729

Labrie, Richard J.  
3-61 Rue Des Echevins  
St-Jean-Sur-Richelie, QC J2W 0A2  
CANADA

Lafontaine & Fils Inc.  
2900 Laval  
Lac-Megantic, PQ G6B 1A3  
CANADA

Lalime, Michael  
107 Quarry Avenue  
Brownville, ME 04414-3120

Landry, Luke  
129 Schoodic Lake Road  
Brownville, ME 04414-3601

Lane Construction Corp.  
Attn: Mike Healy  
P.O. Box 103  
Bangor, ME 04402-0103

Lane, Robert  
1144 Boxwood Drive  
Crystal Lake, IL 60014-1806

Lapointe, Traves  
840 South Perley Brook Road  
Fort Kent, ME 04743-1923

Lareau & Fils Inc.  
210, Rang Audette  
Ste-Sabine, PQ J0J 2B0  
CANADA

Larrabee, Stephen III  
233 Park Street  
Dover Foxcroft, ME 04426-3700

Lawler, Jeffrey  
P.O. Box 383  
Patten, ME 04765-0383

Lawlor, Christopher  
455 Route 212  
Merrill, ME 04780

Leblanc, Normand  
94 Sunny Hollow Place  
Bangor, ME 04401-2748

Lee, Jayson  
Po Box 631  
Millinocket, ME 04462-0631

Lee, Steven  
420 N. Casey Key Road  
Box 1077  
Osprey, FL 34229-9775

Leighton, Anthony  
887 Springy Pond Road  
Otis, ME 04605-6631

Lessard, Steve  
107 Pascal  
St. Alphone Degranby, QC J0E 2A0  
CANADA

Letarte, Richard  
4181, Rue Dollard  
Lac-Megantic, PQ G6B 1E5  
CANADA

LexisNexis Screening Solutions  
P.O. Box 7247-7780  
Philadelphia, PA 19170-7780

Linde Canada  
P.O. Box 11451  
Montreal, QC H3C 5K3  
CANADA

Littlfield, Mike  
PO Box 153  
Lagrange, ME 04453-0153

Louisiana-Pacific Corporation  
Attn: Holly Horton/Corporate  
Credit Analyst  
P.O. Box 4000-98  
North 13403 Government Way  
Hayden Lake, ID 83835-9460

Lunn, Wayne  
 PO Box 178  
 46 Silver Street  
 Mars Hill, ME 04758-0178

Lyford, Corey  
 PO Box 231  
 Lagrange, ME 04453-0231

Lyford, Dennis  
 2 Oak Street  
 Milo, ME 04463-1328

MSC Industrial Supply Co.  
 ATTN: Legal Department  
 75 Maxess Road  
 Melville, NY 11747-3151

Madawaska Water Dsitrcit  
 P.O. Box 158  
 Madawaska, ME 04756-0158

Madore, Daniel  
 269 Charette Hill Road  
 Fort Kent, ME 04743-1930

Madore, Paul  
 26 Leopold Street  
 Fort Kent, ME 04743-1700

Magasin Bell Place Belvedere  
 340 Belvedere Local 002A  
 Sherbrooke, PQ J1H 4B5  
 CANADA

Magnus/Farley, Inc.  
 P.O. Box 1029  
 Fremont, NE 68026-1029

Maine DEP  
 17 State House Station  
 Augusta, ME 04333-0017

Maine Material Handling, Inc.  
 1554 Hammond Street  
 Bangor, ME 04401-5741

Maine Northern Railway  
 P.O. Box 905, Station A  
 71 Alison Boulevard  
 Fredericton, NB E3B 5B4  
 CANADA

Maine Public Service Co.  
 P.O. Box 1209  
 Presque Isle, ME 04769-1209

Maine Track Maintenance  
 259 Main Street  
 Fairfield, ME 04937-1405

Maine Trailer  
 P.O. Box 719  
 Camden, ME 04843-0719

Maine Water  
 P.O. Box 310  
 West Rockport, ME 04865-0310

Maine, State of  
 155 State House Station  
 Augusta, ME 04333-0155

Maine, State of  
 17 State House Station  
 Augusta, ME 04333-0017

Maine, State of  
 Maine Dept. of Transportation  
 Station #16  
 Augusta, ME 04333-0001

Maine, State of  
 Maine Revenue Service  
 P.O. Box 9107  
 Augusta, ME 04332-9107

Maine, State of  
 Sales & Use Tax Division  
 P.O. Box 9112  
 Augusta, ME 04332-9112

Maintenance Connection  
 P.O. Box 1033  
 Portland, ME 04104-1033

Manzo, Anthony  
 346 Dow Road  
 Orrington, ME 04474-3544

Mark David Canada  
 CP 595, Station St-Laurent  
 Montreal, QC H4L 4V9  
 CANADA

Marquis, Michael  
 294 Hudson Road  
 Alton, ME 04468-4319

Marrs, Philip  
 32 Bachelder Road  
 Old Town, ME 04468-1218

Marshall, Randy  
 260 Newburgh Road  
 Hermon, ME 04401-0320

Martell, Gordon  
 165  
 Hughes Road  
 Sebec, ME 04481-3210

Martin, Dana  
 390 Morgan Lane  
 Millinocket, ME 04462-1720

Martin, Georgette (for David Martin)  
 c/o Peter J. Flowers, Esq.  
 Meyers & Flowers, LLC  
 3 North Second Street, Suite 300  
 Saint Charles, IL 60174

Martin, Travis  
390 Morgan Lane  
Millinocket, ME 04462-1720

P.O. Box 347297  
Pittsburgh, PA 15251-4297

Mayberry, Richard Jr.  
P.O. Box 118  
Smyrna Mills, ME 04780-0118

Mayberry, Richard Sr.  
P.O. Box 23  
Smyrna Mills, ME 04780-0023

Mayo Regional Hospital  
897 W Main Street  
Dover Foxcroft, ME 04426-1099

McCan Equipment Ltd.  
10255 Cote De Liesse  
Dorval, QC H9P 1A3  
CANADA

McCannel, Jacob  
P.O. Box 37  
Howland, ME 04448-0037

McCleary, Paul  
72 Page Street  
Brownville, ME 04414-3527

McCluskey, Michael  
2347 Route 2  
Smyrna Mills, ME 04780-5103

McCluskey, Tyler  
2347 US Route 2  
Smyrna, ME 04780-5103

McGillicuddy, Paul  
P.O. Box 684  
Houlton, ME 04730-0684

McGonigle, Joseph  
77 Dunton Circle  
Hampden, ME 04444-1049

McLaughlin, Joseph  
13 Birch Street, Lot 5  
Milo, ME 04463-1750

McLeod, Mike  
6127 North Road  
Hatley, QC J0B 4B0  
CANADA

McMannus, Chad  
PO Box 192  
Smyrna Mills, ME 04780-0192

McNally, Randy  
P.O. Box 304  
Fort Fairfield, ME 04742-0304

Medisys  
500, Rue Sherbrooke Ouest  
Bureau 1100  
Montreal, PQ H3A 3C6  
CANADA

Merrill, John  
223 Simpson Corner Road  
Dixmont, ME 04932-3703

Michaud, Jacob  
75 N Perley Brook Road  
Fort Kent, ME 04743-1925

Mickelson & Company, LLC  
101 N Main Avenue, Suite 217  
Sioux Falls, SD 57104-6411

Mid-American Rail Consultants  
9515 Redbud Lane  
Lenexa, KS 66220-3682

Mid-Michigan Railroad  
P.O. Box 409590  
Atlanta, GA 30384-9590

Midwest Railcar Corp.  
c/o Bank of Edwardsville  
P.O. Box 899  
Edwardsville, IL 62025-0899

Miller Felpax  
P.O. Box 558  
Winona, MN 55987-0558

Milo Water District  
146 Park Street  
Milo, ME 04463-1740

Milton, Danny  
227 Catalina Road  
Hodgdon, ME 04730-4247

Minister of Revenue of Quebec  
C.P. 25500, Succursale Termin  
Quebec, PQ G1A 0A9  
CANADA

Mitchell A. Toups, Esq.  
Weller, Green Toups & Terrell, L.L.P.  
Post Office Box 350  
Beaumont, TX 77704-0350

Modern Track Machinery  
P.O. Box 71421  
Chicago, IL 60694-1421

Molinario, Anthony  
1034 Bear Hill Road  
Dover Foxcroft, ME 04426-3269

Monahan, David  
76 Van Horne Avenue  
Brownville, ME 04414-3536

Montreal, Maine & Atlantic Canada Co.  
Document Page 46 of 71

Montreal, Maine & Atlantic Corporation  
15 Hermon Road  
Bangor, ME 04401

Morse, Jay  
P.O. Box 382  
Patten, ME 04765-0382

Mun De Saint-Paul-D'Abbotsford  
926 Rue Principale Est  
St-Paul-D'Abbotsford, QC JoE 1A0  
CANADA

Mun de Saint-Etienne-De-Bolton  
9, Rang De La Montagne  
St-Etienne-de-Bolton, PQ JOE 2E0  
CANADA

Mun. De Mont-Saint-Gregoire  
225 Rue Saint-Joseph  
Mont-Saint-Gregoire, PQ JOJ 1K0  
CANADA

Mun. De Sainte-Brigide  
480 Hotel De Ville  
Ste Brigide, PQ JOJ 1X0  
CANADA

Mun. Notre-Dame De Stanbridge  
900, Rue Principale  
CP 209  
Notredame-Stanbridge, QC JOJ 1M0  
CANADA

Muni. Du Canton De Potton  
2, Rue Vale Perkins  
Mansonville, PQ JOE 1X0  
CANADA

Municipalite D'Ange-Gardien  
249, Rue Saint-Joseph  
Ange-Gardien, PQ JOE 1E0  
CANADA

Municipalite D'Austin  
21 Chemin Millington  
Austin, PQ JOB 1B0  
CANADA

Municipalite D'Eastman  
160 George-Bonnallie, C.P. 150  
Eastman, PQ JOE 1P0  
CANADA

Municipalite De Bolton-Ouest  
9 Town Hall  
Bolton-Ouest, QC JOE 2T0  
CANADA

Municipalite De Brigham  
118 Rue Des Cedres  
Brigham, PQ J2K 4K4  
CANADA

Municipalite De Bury  
563 Main  
Bury, PQ JOB 1J0  
CANADA

Municipalite De East Farnham  
228, Rue Principale  
East Farnham, PQ J2K 4T5  
CANADA

Municipalite De Frontenac  
2430 Rue St-Jean  
Frontenac, PQ G6B 2S1  
CANADA

Municipalite De Milan  
403 Rang Sainte-Marie  
Milan, PQ GOY 1E0  
CANADA

Municipalite De Nantes  
1244 Rue Principale  
C.P. 60  
Nantes, PQ GOY 1G0  
CANADA

Municipalite De Sainte-Sabine  
185, Rue Principale  
Ste-Sabine, PQ JOJ 2B0  
CANADA

Municipalite De Stukely  
101 Pl. De La Mairie  
Stukely-Sud, QC JOE 2J0  
CANADA

Murphy, William  
2 Station Road, Apt. E  
Millinocket, ME 04462-1717

N.H. Bragg & Sons  
92 Perry Road  
P.O. Box 927  
Bangor, ME 04402-0927

Nadeau, Jay  
P.O. Box 706  
Howland, ME 04448-0706

Nanni, Joseph  
PO Box 232  
Patten, ME 04765-0232

Nelson, Michael  
P.O. Box 196  
Brownville Junction, ME 04415-0196

Nevens, Jeffery  
P.O. Box 43  
Brownville Junction, ME 04415-0043

New Brunswick Southern Railway  
Company Limited  
P.O. Box 5777  
Saint John, NB E2L 4M3  
CANADA

New Brunswick Southern Rwy Co.  
P.O. Box 5777  
Saint John, NB E2L 4M3  
CANADA

New England Central Railroad  
P.O. Box 409590  
Atlanta, GA 30384-9590

New England Detroit  
Diesel-Allison, Inc.  
90 Bay State Road  
Wakefield, MA 01880-1047

New York & Atlantic Railway  
Railway Exchange Buidling  
224 S. Michigan Avenue, Suite 600  
Chicago, IL 60604-2523

Newgistics Freight Services  
P.O. Box 9490  
Fall River, MA 02720-0015

Nichols, Kevin  
6 Pearl Street  
Milo, ME 04463-1319

Nickerson, Galen  
P.O. Box 1212  
Houlton, ME 04730-1212

Nickerson, Kevin  
387 Callagha Road  
Houlton, ME 04730-3755

Nolet, Madame Esther  
308, Rue St-Lambert  
Sherbrooke, PQ J1C 0N9  
CANADA

Nordco Rail Services, LLC  
241 Ethan Allen Highway  
Ridgefield, CT 06877-6208

Nordco, Inc.  
245 W. Forest Hill Avenue  
Oak Creek, WI 53154-2903

Norfolk Southern Railway Company  
Attn: William H. Johnson, Esq.  
Three Commercial Place  
Norfolk, VA 23510-9241

North Star Battery Company  
4000 Continental Way  
Springfield, MO 65803-8801

Northeast Coffee Company  
60 Southgate Parkway  
P.O. Box 446  
Skowhegan, ME 04976-0446

Northeast Laboratory Services  
P.O. Box 788  
Waterville, ME 04903-0788

O'Brien, John  
PO Box 237  
Hudson, ME 04449-0237

O'Brien-Lunn, Wanda  
49 Terry's Way  
Dedham, ME 04429-4229

O'Leary, David  
PO Box 431  
Houlton, ME 04730-0431

Oakes, Gregory  
352 Maple Road  
Atkinson, ME 04426-6018

Oaks, Bruce  
1551 State Road  
Mapleton, ME 04757-4006

Office of U.S. Attorney  
202 Harlow Street, Room 111  
Bangor ME 04401-4919

Office of U.S. Trustee  
537 Congress Street, Room 302  
Portland, ME 04101-3490

Osborne, Sara  
8 Summer Street  
Brewer, ME 04412-2016

Ott Communication  
P.O. Box 11004  
Lewiston, ME 04243-9455

Ouellette, Adam  
119 22nd Avenue  
Madawaska, ME 04756-1502

Ouellette, Kenneth  
75 Laplante Road  
Cry Plantation  
Van Buren, ME 04785-3000

Ouellette, Michael  
1 Spruce Street  
Frenchville, ME 04745-6026

Oxy-Centre Inc.  
1723, Route 122  
Notredame Bonconseil, QC J0C 1A0  
CANADA

Oxymax  
115 Ruisseau St-Louis Ouest  
Marieville, PG J3M 1P7  
CANADA

PC Connection  
Accounts Receivable  
P.O. Box 382808  
Pittsburgh, PA 15250-8808

PRC Industrial Supply, Inc.  
21 W Commercial Street  
P.O. Box 227  
Portland, ME 04112-0227

Papeterie Coupal Inc.  
160 Rue Principale Est  
Farnham, PQ J2N 1L4  
CANADA

Paquet, Karine (for Roger Paquet)  
c/o Peter J. Flowers, Esq.  
Meysers & Flowers, LLC  
3 North Second Street, Suite 300  
Saint Charles, IL 60174-1870

Parady, David Jr.  
422 Sherman Street  
Island Falls, ME 04747-4421

Parsons, Larry  
Wheeling & Lake Erie Railroad  
100 E. First Street  
Brewster, OH 44613-1200

Payflex Systems USA, Inc.  
10802 Farnam Drive, Suite 100  
Omaha, NE 68154-3200

Pearson-Emery, Amanda  
23 Brad Drive  
Hermon, ME 04401-0115

Pelletier, Richard  
13 Daggett Street  
Milo, ME 04463-1213

Pendergraft, Darrel  
44 Cinder Hill Road  
Corinna, ME 04928-3241

Penn Machine Company  
Box 96497  
Chicago, IL 60693-6497

Pennsylvania Rail Car Co.  
584 Fairgrounds Road  
P.O. Box 129  
Mercer, PA 16137-0129

Pepin, Sonia (Estate of Real Custeau)  
c/o Daniel A. Edelman, Esq.  
Edelman, Combs, Lattuner & Goodwin, LLC  
120 S. LaSalle Street, 18th Floor  
Chicago, IL 60603-3406

Performance Packaging  
301, Boul. Grand Nord  
Cowansville, QC J2K 1A8  
CANADA

Perkan Inc.  
2350, Saint-Patrick  
Montreal, QC H3K 1B6  
CANADA

Perkins, Jason  
6 Willow Street  
Milo, ME 04463-1325

Perkins, John  
3282 S Newcombe Street  
Apt. 15202  
Lakewood, CO 80227-6706

Petro Sud-Ouest Inc.  
619, Laurent  
Granby PQ J2G 8Y3  
CANADA

Petroles R. Turmel Inc.  
4575, Rue Latulippe  
Lac-Megantic, PQ G6B 3H1  
CANADA

Petroles Sherbrooke  
125, Rue Quatre-Pins  
Sherbrooke, QC J1J 2L5  
CANADA

Petroleum Transport Solutions, LLC  
c/o Dakota Petroleum Transport Solutions  
9531 W 78th Street  
Eden Prairie, MN 55344-3810

Peverett, Peter  
92 New York Street  
Millinocket, ME 04462-2339

Phoenix, Christian  
456 Claude-Monet  
Granby, QC J2J 2R6  
CANADA

Pine Tree Waste  
31 Freedom Parkway  
Hermon, ME 04401-1100

Plexus Groupe LLC  
21805 Field Parkway, Suite 300  
Deer Park, IL 60010-3231

Plourde's Rubbish & Recycle  
c/o James Plourde  
36 Eastland Avenue  
Millinocket, ME 04462-1810

Plourde, Thomas  
21 Lincoln Street  
Millinocket, ME 04462-1202

Porter, Kenneth Jr  
10 Moosehead Blvd  
Bangor, ME 04401-2345

Porter, Mark  
492 Crystal Road  
Crystal, ME 04747-3107

Porter, Rodney  
19 Cedar Street  
East Millinocket, ME 04430-1024

Porter, Troy  
881 Garland Road  
Winslow, ME 04901-0551

Potter, Torrie  
733 Bogg Road  
Hermon, ME 04401-0707



Poutre, Josee  
826 Des Lievres  
Farnham, QC J2N 3C6  
CANADA

Power Rail Distribution, Inc.  
205 Clark Road  
Duryea, PA 18642-1112

Power Rail Distribution, Inc.  
Eugene C. Kelley, Esq.  
259 South Keyser Avenue  
Old Forge, PA 18518-1176

Praxair  
P.O. Box 400  
Station D  
Scarborough, ON M1R 5M1  
CANADA

Progress Rail Leasing  
Richard Campbell  
One Constitution Ctr., Cte 3  
Boston, MA 02129-2025

Progress Rail Services  
Richard Campbell  
One Constitution Ctr. Cte 3  
Boston, MA 02129-2025

Proteau, Joannie (for Maxime Dubois)  
c/o Peter J. Flowers, Esq.  
Meyers & Flowers, LLC  
3 North Second Street, Suite 300  
Saint Charles, IL 60174-1870

Quint, Timothy  
122 South Town Line Road  
Hodgdon, ME 04730-4119

RAS Data Services  
1510 Plainfield Road, Suite 3  
Darien, IL 60561-5611

RWC, Inc.  
248 Lockhouse Road  
P.O. Box 876  
Westfield, MA 01086-0876

Rail Temps, Inc.  
8676 West 96th Street, Suite 300  
Shawnee Mission, KS 66212-3385

Rail World Locomotive Leasing  
6400 Shafter Court, Suite 275  
Des Plaines, IL 60018-4925

Rail World, Inc.  
6400 Shafer Court, Suite 275  
Des Plaines, IL 60018-4925

Railcar Management, Inc.  
3475 Piedmont Road, Suite 250  
Atlanta, GA 30305-3326

Railway Association of Canada  
99 Bank Street, Suite 901  
Ottawa, ON K1P 6B9  
CANADA

Ramsay Welding & Machine, Inc.  
Enfield Road  
P.O. Box 298  
Lincoln, ME 04457-0298

Raymond, Paul  
P.O. Box 113  
Frenchville, ME 04745-0113

Reardon, Edward  
E5 Birch Hill Estates  
Bangor, ME 04401

Records Management Center  
78 Rice Street  
P.O. Box 155  
Bangor, ME 04402-0155

Recuperation 2000 Inc.  
133, Rue Dryden  
Cowansville, QC J2K 3G6  
CANADA

Reliance Standard Life  
P.O. Box 3124  
Southeastern, PA 19398-3124

Reynolds, John  
498 Eastview Drive  
Shepherdsville, KY 40165-6116

Rhoda, Christopher  
303 Elm Street  
Milo, ME 04463-1405

Richard, Nathan  
PO Box 845  
Patten, ME 04765-0845

Richards, Aaron  
P.O. Box 845  
Patten, ME 04765-0845

Roberts, Kerne  
1529 Elliottsville Road  
Elliottsville Twp., ME 04443-8009

Robertson, Kirby  
PO Box 81  
Milo, ME 04463-0081

Robinson, Kendall  
1387 Masardis Road  
Masardis, ME 04732-6005

Robinson, Ronald  
P.O. Box 62  
Benedicta, ME 04733-0062

Robinson, Thomas Jr.  
670 Benedicta Road  
Benedicta, ME 04733-2013

Robinson, Travis  
319 Benedicta Road  
Sherman, ME 04776-3425

Ross Express  
P.O. Box 8908  
Penacook, NH 03303-8908

Roy, Reggis  
241 Violette Settlement Road  
Fort Kent, ME 04743-2218

Rudman & Winchell, LLC  
P.O. Box 1401  
Bangor, ME 04402-1401

Russell, Brett  
PO Box 131  
Oakfield, ME 04763-0131

Ryan, Gaynor  
389 Cedar Breeze North  
Glenburn, ME 04401-1724

Sani Estrie  
530, Rue Edouard  
Granby, PQ J2G 3Z6  
CANADA

Saucier, David  
469 Spring Bridge Road  
Greenbush, ME 04418-3404

Schultz, John  
49 West Hollis Road  
Hollis, NH 03049-6408

Securo-Vicision  
2285 De Law Metropole  
Longueuil, QC J4G 1E5  
CANADA

Roy, Annick (for Jean-Guy Veilleux)  
c/o Peter J. Flowers, Esq.  
Meyers & Flowers, LLC  
225 W. Wacker Drive, Suite 1515  
Chicago, IL 60606-1229

Roy, Rejean (Estate of Melissa Roy)  
c/o Peter J. Flowers, Esq.  
Meyers & Flowers, LLC  
3 North Second Street, Suite 300  
Saint Charles, IL 60174-1870

Ruel, Luc  
194 Marquis  
St Jean Sur Richelie, PQ J2W 1M1  
CANADA

Russell, Kilby  
P.O. Box 92  
Smyrna Mills, ME 04780-0092

SOO Line Railroad  
P.O. Box 71978  
Chicago, IL 60694-1978

Sansom, Mark  
820 State Street, Apt. #1  
Bangor, ME 04401-5644

Scalia, Timothy  
46 Bowdoin Street  
Bangor, ME 04401-5939

Scribner, Kenneth  
757 Dover Road  
Charleston, ME 04422-3018

Segee, Carl  
185 Powersville Road  
Medway, ME 04460-3114

Roy, Paul  
263 U.S. Rte #1  
Frenchville, ME 04745-6109

Roynat Inc.  
Suite 1500, Metrotower I  
4710 Kingsway  
Burnaby, BC V5H 4M2  
CANADA

Rushmore, Richard  
137 Sawyer Road  
Hampden, ME 04444-3302

Russell, Richard  
8 Green Street  
Dover Foxcroft, ME 04426-1007

Sandy, Keith  
2377 Elliottsville Road  
Willimantic, ME 04443-4020

Saratoga & North Creek Railway  
Attn: Manager, Car Hire  
700 Washington Street, Suite 602  
Denver, CO 80203-3757

Schmidt, Robert  
10 Madison Avenue  
Brewer, ME 04412-1832

Securitas Security Services USA  
2 Campus Dr.  
Parsippany, NJ 07054-4499

Seneca Railroad and Mining  
1075 W. Main Street  
Bellevue, OH 44811-9012

Sessenwein Inc.  
2205 Boul., Hymus Blvd.  
Dorval, PQ H9P 1J8  
CANADA

Severance, Dale  
402 Lakeview Road  
Milo, ME 04463-1923

Sheahan, Melody  
121 Rolling Meadow Drive  
Bangor, ME 04401-5791

Shelley, Matthew  
18 Bridge Lane  
Hermon, ME 04401-0523

Shields, Corey  
512 George Road  
Hermon, ME 04401-0745

Shorey, Ryan  
49 School Road  
Dover Foxcroft, ME 04426-3320

Short Line Data Systems  
5 Westminster Place  
Morristown, NJ 07960-5809

Sierra Communications, Inc.  
193 Broad Street  
Bangor, ME 04401-6369

Signalisation De L'Estrie Inc.  
520, Rue Pepin  
Sherbrooke, QC J1L 2Y8  
CANADA

SimplexGrinnell  
Dept Ch 10320  
Palatine, IL 60055-0320

Sinclair, Donald  
451 Wing Road  
Bangor, ME 04401-0421

Smickle, Kevin  
499 South Main Street  
Brewer, ME 04412-2427

Smith, Larry  
95 Riverside Street  
Milo, ME 04463-1221

Snow, Peter  
1796 Dexter Road  
Dover Foxcroft, ME 04426-3644

Sogetel Inc.  
111 Rue De 12-Novembre  
Nicolet, PQ J3T 1S3  
CANADA

South Buffalo Railway  
P.O. Box 295  
Albany, NY 12201-0295

Spaulding Radiator Shop, Inc.  
1257 Hammon Street  
Bangor, ME 04401-5707

Speed, James  
260 Birch Street  
Bangor, ME 04401-4086

Springfield Terminal Railway  
Attn: Manager, Car Acct.  
Iron Horse Park  
North Billerica, MA 01862

Sprout, Michael  
468 Old Portland Road  
Brunswick, ME 04011-7280

St. Amant, Andrew  
516 Newburgh Road  
Hermon, ME 04401-0334

St. Joseph Ambulatory Care  
P.O. Box 934  
Bangor, ME 04402-0934

St. Lawrence & Atlantic RR  
M2118, Case Postale 11500  
Succursale Centre-Ville  
Montreal, PQ H3C 5N7  
CANADA

St. Pierre, Rogers  
P.O. Box 764  
Madawaska, ME 04756-0764

Stahl, Randall  
P.O. Box 23  
Milo, ME 04463-0023

Stan Campbell  
Deputy Director  
Maine Revenue Service  
P.O. Box 9107  
Augusta, ME 04332-9107

Stanbridge Station  
229 Principale  
Stanbridge-Station, PQ J0J 2J0  
CANADA

Standard Car Truck Co.  
P.O. Box 5005  
Greensburg, PA 15601-2163

State of Maine  
Bureau of Revenue Services  
Compliance Division  
PO Box 9101  
Augusta, Maine 04332-9101

State of Maine  
Maine Revenue Service  
P.O. Box 9107  
Augusta, ME 04332-9107

Stevens, Craig  
P.O. Box 76  
Ashland, ME 04732-0076

Stevens, Justin  
PO Box 311  
Sherman, ME 04776-0311

Stevens, Tory  
P.O. Box 214  
Stacyville, ME 04777-0214

Strato, Inc.  
P.O. Box 3819  
Carol Stream, IL 60132-3819

Strout, Kenneth  
91 Wendy Acres Drive  
Hermon, ME 04401-0513

Stupakewicz, David  
284 Wharff Road  
Guilford, ME 04443-6125

Sudsbury, James  
237 Guilford Center Road  
Guilford, ME 04443-6002

Swallow's Electric, Inc.  
P.O. Box 521  
Houlton, ME 04730-0521

Systemes Telephoniques  
251 Robinson Sud  
Granby, QC J2G 7M5  
CANADA

T.T.M., Inc.  
P.O. Box 659  
Madawaska, ME 04756-0659

TEC Associates  
46 Sawyer Street  
South Portland, ME 04106-1539

THG Corporation  
70 Bearfoot Road  
P.O. Box 840  
Northborough, MA 01532-0840

TTX Company - Agent for UP  
Lock Box #22984  
22984 Network Place  
Chicago, IL 60673-1229

TTX Company - Agents for ADMX  
P.O. Box 93167  
Chicago, IL 60673-3167

TTX Company - Agents for CSXT  
Lock Box #22984  
22984 Network Place  
Chicago, IL 60673-1229

TTX Company - Agents for NS  
Lock Box #22984  
22984 Network Place  
Chicago, IL 60673-1229

Tardif, Thomas  
30 Lorraine Avenue  
Brewer, ME 04412-1637

Tardiff, Roger  
82 Lincoln Street  
Millinocket, ME 04462-1205

Tarr, Brenda  
46 Diesel Shop Road  
Hermon, ME 04401-1330

Tarr, Joey  
P.O. Box 336  
Oakfield, ME 04763-0336

Taxi Bedford  
45 Rue Cyr  
Bedford, PQ J0J 1A0  
CANADA

Taxis Megantic Enr.  
5321, Frontenac  
Lac-Megantic, QC G6B 1H4  
CANADA

Telephone Components  
P.O. Box 770  
Berryville, VA 22611-0770

Telspan  
101 West Washington Street  
Suite 1200 - East Tower  
Indianapolis, IN 46204-3409

Terrio, Joseph  
P.O. Box 11  
Passadumkeag, ME 04475-0011

Tesco  
8106 Hawthorne Drive  
Erie, PA 16509-4654

Tessco  
P.O. Box 102885  
Atlanta, GA 30368-2885

Theriault, Matthew  
649 Seboeis Road  
Howland, ME 04448-3629

Thomas, Franklin  
83 Garland Road  
Charleston, ME 04422-3201

Thomas, Robert  
49 Park Street  
Dexter, ME 04930-1439

Thompson, Kimberly  
10 Summer Street  
Brewer, ME 04412-2016

Thurlow, Charles  
P.O. Box 718  
Hampden, ME 04444-0718

Town of Brownville  
586 Main Road  
Brownville, ME 04414-3211

Tozier, Nancy  
268 Palmyra Road  
Saint Albans, ME 04971-7045

Traction  
P.O. Box 277171  
Atlanta, GA 30384-7171

Transportation Lease Systems  
51 Constellation Court  
Toronto, ON M9W 1K4  
CANADA

Triangle Engineered Products  
WABCO  
2665 Reliable Parkway  
Chicago, IL 60686-0026

Trucott, Eric  
P.O. Box 622  
Derby, VT 05829-0622

Turmel Y. Auto Electric  
4094, Rue Laval  
Lac-Megantic, QC G6B 1B2  
CANADA

UMB Global Trade, Inc.  
P.O. Box 30936  
New York, NY 10087-0936

UPS  
P.O. Box 7247-0244  
Philadelphia, PA 19170-0001

Unifirst Corporation  
70 Godsoe Road  
Bangor, ME 04401-6791

United Parcel Service  
c/o Receivable Management Services (&quo  
P.O. Box 4396  
Timonium, MD 21094-4396

United Steel and Fasteners  
1500 Industrial Drive  
Itasca, IL 60143-1800

Vachon, Mario  
1070 Lake Road  
Newport, VT 05855-9617

Valero Marketing & Supply  
One Valero Way  
San Antonio, TX 78249-1616

Vallieres, Mireille  
195, 10E Rang  
Saint-Sabastien, QC G0Y 1M0  
CANADA

Valmark Advisors, Inc.  
Lebel & Harriman, LLP  
366 US Route One  
Falmouth, ME 04105-1371

Van Buren Light & Power  
67 Main Street  
P.O. Box 129  
Van Buren, ME 04785-0129

Van Buren Water District  
67 Main Street  
P.O. Box 129  
Van Buren, ME 04785-0129

Veilleux, Sophie (for Richard Veilleux)  
c/o Peter J. Flowers, Esq.  
Meyers & Flowers, LLC  
3 North Second Street, Suite 300  
Saint Charles, IL 60174-1870

Veinote, Kenneth  
P.O. Box 203  
Kenduskeag, ME 04450-0203

Verizon Wireless  
P.O. Box 15062  
Albany, NY 12212-5062

Vermont Department of Taxes  
133 State Street  
Montpelier, VT 05609-1401

Vermont Electric Cooperative  
P.O. Box 1400  
Brattleboro, VT 05302-1400

Verso Paper  
6775 Lenox Center Court, Suite 400  
Memphis, TN 38115-4436

Veysey, Mitchell  
P.O. Box 1424  
Houlton, ME 04730-5424

Videotron Ltee  
CP 11078 Succ Centre-Ville  
Montreal, QC H3C 5B7  
CANADA

Ville De Bedford  
1 Principale  
Bedford, QC J0J 1A0  
CANADA

Ville De Bromont  
88 Boul De Bromont  
Bromont, PQ J2L 1A1  
CANADA

Ville De Cookshire - Eaton  
220 Rue Principale Est  
Cookshire, PQ J0B 1M0  
CANADA

Ville De Cowansville  
220, Place Municipale  
Cowansville, QC J2K 1T4  
CANADA

Ville De Dunham  
3777 Principale CP 70  
Dunham, PQ J0E 1M0  
CANADA

Ville De Farnham  
477 Rue De L'Hotel-De-Ville  
Farnham, PQ J2N 2H3  
CANADA

Ville De Lac Brome  
122 Lakeside C.P. 60  
Lac Brome, PQ J0E 1V0  
CANADA

Ville De Lac-Megantic  
5527, Rue Frontenac  
Bureau 200  
Lac-Megantic, PQ G6B 1H6  
CANADA

Ville De Magog  
7 Rue Principale Est  
Magog, QC J1X 1Y4  
CANADA

Ville De Saint-Hyacinthe  
700, Av. De L'Hotel-De-Ville  
Saint-Hacinthe, QC J2S 5B2  
CANADA

Ville De Saint-Jean-Richelieu  
188, Rue Jacques-Cartier Nord  
Saint-Jean-Richelieu, PQ J3B 6Z8  
CANADA

Ville De Saint-Jean-Richelieu  
75, Rue Saint-Jacques  
Case Postale 700  
Saint-Jean-Richelieu, PQ J3B 6Z8  
CANADA

Ville De Scotstown  
101 Chemin Victoria Ouest  
Scotstown, PQ J0B 3B0  
CANADA

Ville De Sherbrooke  
145 Rue Wellington Nord  
C.P. 610  
Sherbrooke, QC J1H 5H9  
CANADA

Ville De Sutton  
11 Rue Principale Sud  
Sutton, PQ J0E 2K0  
CANADA

Ville Saint-Pie  
77 Rue St-Pierre  
St-Pie, PQ J0H 1W0  
CANADA

W.B. Mason Co., Inc.  
P.O. Box 981101  
Boston, MA 02298-1101

Wabtec Global Services  
2665 Reliable Parkway  
Chicago, IL 60686-0026

Warwood Tool Company  
164 North 19th Street  
P.O. Box 6357  
Wheeling, WV 26003-0614

Washburn, Jerry  
953 Milo Road  
Sebec, ME 04481-3227

Washburn, Shaun  
19 Fish hill Drive  
Lincoln, ME 04457-1101

Watson, Ed  
47 Cedar Lane  
Milo, ME 04463-1423

Wellness Corporation  
512 West Main Street  
Shrewsbury, MA 01545-6406

Western Petroleum Company  
9531 W 78th Street  
Eden Prairie, MN 55344-3897

Western-Cullen-Hayes, Inc.  
P.O. Box 663898  
Indianapolis, IN 46266-3898

Weymouth, Byron III  
123 Russell Road  
Brownville, ME 04414-3401

Wheeler, Jeffrie  
P.O. Box 414  
Derby, VT 05829-0414

Wheeling & Lake Erie Railway Company  
100 First Street S.E.  
Brewster, OH 44613-1202

White, Bruce  
6 White Road  
Sebec, ME 04481-3089

White, R. Michael  
1030 Carmel Road, North  
Hampden, ME 04444-3207

White, Randy  
1916 Willoughby Lake Road  
Brownington, VT 05860-9625

Whitmire, Mitchell  
294 Highway 115  
Smithville, AR 72466-8502

Wilcox, Michael  
1682 Wyoming Drive SE  
Palm Bay, FL 32909-5729

Wiles, Brian  
408 Church Street  
Brownville, ME 04414-3531

Willette, Gary  
P.O. Box 101  
Presque Isle, ME 04769-0101

Willette, Mark  
1641 Elm Street  
Orneville Twp., ME 04463-3122

Willey, S.  
Box 455 Oak Street  
Oakland, ME 04963-0455

Wilson, Jeremy  
103 Treadwell Acres  
Hermon, ME 04401-0755

Wilson, Wade Sr.  
128 Five Road  
Carmel, ME 04419-3205

Winterport Boot Shop  
Twin City Plaza  
264 State Street  
Brewer, ME 04412-1519

Wisconsin Central  
P.O. Box 95361  
Chicago, IL 60694-5361

Woodard, Arthur  
17 Front Street  
P.O. Box 362  
Brownville Junction, ME 04415-0362

Woodard, Robbie  
P.O. Box 764  
Guilford, ME 04443-0764

Woodbury, Deborah  
11 Fay Court  
Dexter, ME 04930-1538

Worcester, Allen Jr  
184 Van Horne Road  
Brownville, ME 04414-4024

World Fuel Services Corporation  
9800 N.W. 41st Street, Suite 400  
Miami, FL 33178-2980

Worster, Allen Jr  
184 Van Horne Road  
Williamsburg Township  
Brownville, ME 04414-4024

Worster, Todd  
226 Davis Street  
Brownville, ME 04414-3726

Wright, James  
28 Chandler Street  
Houlton, ME 04730-1667

XL Group Insurance Company  
Indian Harbor  
Seaview House  
70 Seaview Avenue  
Stamford, CT 06902-6073

XL Surplus Lines  
300 East Lombard Street  
Suite 1470  
Baltimore, MD 21202-3244

YRC Freight  
P.O. Box 3531  
Station A  
Toronto, ON M5W 3G4  
CANADA

Yocum, Fred  
127 Oak Grove Drive  
Brewer, ME 04412-1200

Yocum, Frederic Jr.  
127 Oak Grove Drive  
Brewer, ME 04412-1200

York, William  
203 Western Avenue, #16  
Hampden, ME 04444-1431

Young, James Jr.  
16 Chestnut Lane  
Orrington, ME 04474-3464

Zelkan, John  
P.O. Box 262  
Brownville Junction, ME 04415-0262

Zwicker, Eli Jr.  
P.O. Box 57  
Brownville Junction, ME 04415-0057

Michael A. Fagone Esq.  
Bernstein, Shur, Sawyer & Nelson  
P.O. Box 9729  
Portland, ME 04104-5029

Nathaniel R. Hull Esq.  
Verrill Dana LLP  
P.O. Box 586  
Portland, ME 04112-0586

Robert J. Keach  
Bernstein Shur Sawyer & Nelson  
100 Middle Street  
P.O. Box 9729  
Portland, ME 04104-5029

Roger A. Clement, Jr. Esq.  
Verrill Dana, LLP  
One Portland Square  
P.O. Box 586  
Portland, ME 04112-0586

The preferred mailing address (p) above has been substituted for the following entity/entities as so specified by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g)(4).

Dell Financial Services  
Payment Processing Center  
P.O. Box 5275  
Carol Stream, IL 60197-5275

Addresses marked (c) above for the following entity/entities were corrected as required by the USPS Locatable Address Conversion System (LACS).

Brackett, Kris  
HCR 86, Box 69  
Medway, ME 04460

Enterprise Rent-A-Car  
Attn: Accts Receivable  
6 E Perimeter Road  
Londonderry, NH 03053

The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

(u)Atlantic Specialty Insurance Company

(u)Brotherhood of Locomotive Engineers and Tr

(u)C. K. Industries, Inc.

(u)CIT Group, Inc.

(u)Canadian Pacific Railway

(du)Canadian Pacific Railway Co.

(u)Dakota Plains Transloading, LLC, Dakota Pe

(u)Edward A. Burkhardt, Robert Grindrod, Gayn

(u)Estate of Jefferson Troester

(u)Estates of David Lacroix Beaudoin

(u)GATX Corporation

(u)GNP Maine Holdings, LLC

(u)Indian Harbor Insurance Company

(u)J. M. Huber Corporation  
1141 Main Street  
Old Town

(u)Maine Revenue Services



(u)Progress Rail Services Corporation

(u)Rail World, Inc.

(u)Travelers Property Casualty Company of Ame

(u)Western Petroleum Corporation

(u)Wheeling & Lake Erie Railway Company

(u)Wrongful Death, Personal Injury, Business,

(du)Wrongful Death, Personal Injury, Business

(u)XL Insurance Company, Ltd.

(u)LMS Acquisition

(d)Maine Public Service Company  
P.O. Box 1209  
Presque Isle, ME 04769-1209

(d)Mitchell A. Toups, Esq.  
Weller, Green, Toups & Terrell, L.L.P.  
Post Office Box 350  
Beaumont, TX 77704-0350

(du)Rail World, Inc.

(d)Stan Campbell  
Deputy Director  
Maine Revenue Service  
P.O. Box 9107  
Augusta, ME 04332-9107

(d)Verrill Dana LLP  
One Portland Square  
P.O. Box 586  
Portland, ME 04112-0586

End of Label Matrix	
Mailable recipients	749
Bypassed recipients	29
Total	778



Document Page 58 of 71  
**BAKER NEWMAN NOYES**

Certified Public Accountants

INTEGRITY • SERVICE • SOLUTIONS

October 14, 2013

Audit Committee  
Montreal Maine & Atlantic Corp. & Subsidiaries  
15 Iron Road  
Herman, ME 04401-9621

**Montreal Maine & Atlantic Corp. & Subsidiaries Tax Returns**

Dear Audit Committee:

We are pleased that you and the company have engaged Baker Newman & Noyes (“BNN”) to prepare Montreal Maine & Atlantic Corp. & Subsidiaries (“the company’s”) federal Form 1120 and state income tax returns. We will also prepare the Canadian tax returns. This letter confirms the scope and related terms of our engagement and will apply to the initial and all subsequent years, unless we change it in a writing we both sign.

**Tax Compliance Services**

We will provide the following services:

1. We will prepare the federal Form 1120 and state income tax returns from information provided by your company’s personnel. We will prepare a federal income tax return and income tax returns for those states in which the information provided to us indicates that the company has an obligation to file. This engagement does not include the preparation of returns or other filings for sales, use, franchise, property or other taxes, except to the extent that franchise returns are integral to and filed on the same form as a required state income tax return.

We will not audit or independently verify the accuracy or completeness of the tax information that your company provides to us for this engagement. Our engagement cannot be relied upon to uncover errors in the underlying information incorporated into the returns, or irregularities, should any exist.

Please note that if the company had a taxable presence in more than one state, such as an employee or sales within the state or any tangible property owned or rented within the state, the company, its shareholders, directors or officers may be

Audit Committee  
October 14, 2013  
Page 2

subject to state income, sales, use or franchise tax in that state, depending upon the particular facts. It is the company's responsibility, not BNN's, to determine if assistance is needed in deciding whether the company, its shareholders, directors or officers may be liable for state income, sales, use or franchise tax or may have a filing requirement in various states.

2. We will be available, at the request of company personnel, to assist or represent the company, its shareholders, directors or officers in the event of an IRS or state tax examination, unless that presents a conflict of interest under applicable professional rules. These additional services are not included in our fees for the preparation of the federal Form 1120 and state tax returns.

### **Record Retention Requirements**

All returns are subject to potential examination by the IRS and state tax authorities. In the event of an examination, the company, its shareholders, directors or officers may be required by the tax authorities to provide documents, records, canceled checks, receipts or other evidence to substantiate the items of income and deduction shown on the tax returns. It is the company's responsibility to provide all the information required for the preparation of complete and accurate returns. The company should retain all the documents, canceled checks, receipts and other records and information that form the basis of both its reported income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority.

In preparing the tax returns, we rely on your representation that company personnel, its shareholders, directors or officers understand and have complied with these documentation requirements. The management of your company is responsible for the proper recording of transactions in the books of accounts, for the safeguarding of assets and for the substantial accuracy of its financial records. You have the final responsibility for the tax returns and, therefore, you should review them carefully before you sign and file them.

We will retain our workpapers and files on this engagement for a limited time only, which will not exceed seven (7) years from the filing deadline of the returns for any tax year. After that, our workpapers and files will no longer be available. Furthermore, physical deterioration or catastrophic events may shorten the time our records are available. The workpapers and files of our firm are not a substitute for the records of your company.

Audit Committee  
October 14, 2013  
Page 3

### **Tax Consulting Services**

This engagement letter also covers tax consulting services that may arise for which company personnel, its shareholders, directors or officers seek our consultation and advice, both written and oral, that are not the subject of a separate engagement letter. These additional services are not included in our fees for the preparation of the company's federal Form 1120 and state income tax returns.

We will base our tax analysis and conclusions on the facts provided to us and on tax law and interpretations that are subject to change. We will not independently verify the facts provided. Written advice provided by us is for the company's, its shareholders', directors' or officers' information and use only and is not to be provided to any third party without our express written consent.

Unless we are separately engaged to do so, we undertake no obligation to monitor and update our advice for subsequent changes or modifications to the tax law and regulations, or to the related judicial and administrative interpretations.

### **Communications**

You understand that BNN makes no representation, warranty or promise, and offers no opinion, with respect to the applicability of any confidentiality privilege to any information supplied or communications you have with us, and you agree that BNN shall have no liability to you should the privilege be determined not to apply to particular information or communications.

As required by Rule 301 of the American Institute of Certified Public Accountants' Code of Professional Conduct and the Gramm-Leach-Bliley Act, we protect the confidentiality of our clients and their customers. We do not disclose any nonpublic information obtained in the course of our practice except as permitted or required by law. In those cases, we stress the confidentiality of such information. In order to guard your nonpublic information, we maintain physical, electronic and procedural safeguards that comply with our professional standards.

Notwithstanding our obligation of confidentiality to you, you are under no such obligation to us in the matter of tax advice given to you. The company and any of its employees, representatives, or other agents may disclose to any and all persons, without limitation of any kind, the tax treatment and tax structure of any transactions discussed with personnel at BNN and all materials of any kind (including opinions or other tax analyses) that we may provide to the company relating to the tax treatment and tax

Audit Committee  
October 14, 2013  
Page 4

structure of any transactions, although only the company may rely on any advice, opinions or analyses by BNN unless expressly authorized in writing by BNN.

### **Company's Responsibilities**

In connection with BNN's provision of tax services, the company agrees to make all management decisions and perform all management functions, including the determination of account codings and the approval of all proposed journal entries. The undersigned individual will oversee the tax services provided hereunder and will evaluate the adequacy and results of those services. Further, the company accepts responsibility for the results of the tax services, including the journal entries, general ledger, trial balance and tax returns, and will establish and maintain internal controls, including monitoring ongoing activities over the tax return preparation processes.

### **Limitations**

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any dispute that may arise between us. We both agree that, notwithstanding any statute or law of limitations that might otherwise apply to a dispute that may arise between us, including one arising out of this agreement or the services performed under this agreement, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any dispute must be commenced as provided below, or the party with any claim shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery. An action to recover on a dispute shall be commenced within the shorter of these periods ("Limitations Period"):

- For tax return preparation, within thirty-six (36) months after the date when we deliver the tax returns under this agreement to you, regardless of whether we provide other services for you or relating to those returns.
- For tax planning engagements, separately within thirty-six (36) months from the date of our last billing for services on each such consultation.
- For all tax return and tax planning engagements, within twelve (12) months from the date when you terminate this or any other engagement of our services.

The applicable Limitations Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a dispute.

Audit Committee  
October 14, 2013  
Page 5

Any controversy, dispute or claim arising out of the services rendered pursuant to this engagement which are not settled by mutual agreement shall be resolved by a single arbitrator in an Arbitration proceeding administered by the American Arbitration Association ("AAA") under its Arbitration Rules for Professional Accounting and Related Services Disputes applicable in the State of Maine. The parties shall jointly select the single arbitrator from a list drawn from the AAA's National Panel of Accounting and Related Services Arbitrators; if the parties are unable to agree on the appointment of an arbitrator, the arbitrator shall be appointed by the AAA.

Please sign and date the enclosed copy of this letter to confirm our agreement and return it to us at your earliest convenience.

We are looking forward to working with you.

Very truly yours,

Baker Newman & Noyes



Roger D. Poulin  
Principal

Accepted on behalf of Montreal Maine & Atlantic Corp. & Subsidiaries:

---

Signature

---

Title

---

Date

# BAKER NEWMAN NOYES

Certified Public Accountants

INTEGRITY • SERVICE • SOLUTIONS

October 14, 2013

Audit Committee  
Attn: Mr. Donald Gardner, Chief Financial Officer  
Montreal, Maine & Atlantic Corporation and Subsidiaries  
15 Iron Road  
Hermon, Maine 04401-9621

Dear Gentlemen:

## **The Objective and Scope of the Audit of the Financial Statements**

You have requested that we audit the financial statements of Montreal, Maine & Atlantic Corporation and Subsidiaries (the Company), which comprise the balance sheet as of December 31, 2013, and the related statements of operations and comprehensive income (loss), changes in stockholders' equity, and cash flows for the year then ended, and the related notes to the financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

## **The Responsibilities of the Auditor**

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements.

In making our risk assessments, we consider internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

Page 2

Mr. M. Donald Gardner  
Chief Financial Officer  
Montreal, Maine & Atlantic Corporation and Subsidiaries  
October 14, 2013

We will also communicate to the Audit Committee (*a*) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and (*b*) any instances of noncompliance with laws and regulations that we become aware of during the audit (unless they are clearly inconsequential).

We will maintain our independence in accordance with the standards of the American Institute of Certified Public Accountants (AICPA). Under certain circumstances, including but not limited to a public offering of securities, we are also required to be independent under the rules of the Securities Exchange Commission (SEC) and the Public Company Accounting Oversight Board (PCAOB). The rules of the SEC and PCAOB are different from those of the AICPA. Examples of services allowed under the AICPA rules that would impair independence under the SEC and PCAOB rules include preparation of the financial statements, preparation of the tax provision, implementing financial information systems, internal audit outsourcing, and performance of tax services for a contingent fee. If our independence were determined to be impaired under the SEC and PCAOB rules for any periods where independence with such rules would be required, the Company would be required to have the impacted periods re-audited, at the Company's expense, by another firm. Accordingly, you agree to notify us promptly if you determine you may require us to be independent under the rules of the SEC and PCAOB.

Our services under this arrangement letter do not include services for tax preparation, tax advice or representation in any tax matter. Such services are addressed in our separate tax arrangement letter.

### **The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework**

Our audit will be conducted on the basis that management and those charged with governance acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
- c. To provide us with:
  1. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters;
  2. Additional information that we may request from management for the purpose of the audit; and
  3. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management and those charged with governance written confirmation concerning representations made to us in connection with the audit including among other items:

- a. That management has fulfilled its responsibilities as set out in the terms of this letter; and
- b. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.



Page 3

Mr. M. Donald Gardner  
Chief Financial Officer  
Montreal, Maine & Atlantic Corporation and Subsidiaries  
October 14, 2013

Management is responsible for identifying and ensuring that the Company complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the entity involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements. Management is also responsible for informing us of its knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, short sellers, or others.

The Audit Committee is responsible for informing us of its views about the risks of fraud within the entity, and its knowledge of any fraud or suspected fraud affecting the entity.

The Company agrees that it will not include our reports, or otherwise make reference to us, in any public or private securities offering without first obtaining our permission. Any such request is also a matter for which separate arrangements will be necessary. After obtaining our permission, the Company also agrees to provide us with printer's proofs or masters of such offering documents for our review and approval before printing and with a copy of the final reproduced material for our approval before it is distributed. In the event our auditor/client relationship has been terminated when the Company seeks our permission, we will be under no obligation to grant such permission or approval.

Because Baker Newman & Noyes, LLC (BNN) will rely on the Company and its management to discharge the foregoing responsibilities, the Company holds harmless and releases BNN, its principals, and employees from all claims, liabilities, losses, and costs arising in circumstances where there has been a knowing misrepresentation by a member of the Company's management or those charged with governance which has caused, in any respect, BNN's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

### **Company's Records and Assistance**

If circumstances arise relating to the condition of the Company's records, the availability of appropriate audit evidence, or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion, issue a report, or withdraw from the engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in the Company's books and records. The Company will determine that all such data, if necessary, will be so reflected. Accordingly, the Company will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by Company personnel, including the preparation of schedules and analyses of accounts, will be discussed and coordinated with you. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Page 4

Mr. M. Donald Gardner  
Chief Financial Officer  
Montreal, Maine & Atlantic Corporation and Subsidiaries  
October 14, 2013

If, in connection with our audit, you request us to perform accounting services necessary for the preparation of the financial statements (such as maintaining depreciation schedules, computing the provision for income taxes, drafting the financial statements, etc.), you agree to designate an appropriate individual to oversee the services, make all management decisions involved in those services, evaluate the adequacy and results of the services, and accept responsibility for the results of the services.

### **Fees, Costs, and Access to Workpapers**

Our fees for the audit and accounting services described above will be based upon the actual time incurred by the individuals assigned to the engagement billed at our standard billing rates, as provided in the attached schedule of standard billing rates, plus direct expenses. Our fee and completion of our work is based upon the following criteria:

- a. Anticipated cooperation from Company personnel
- b. Timely responses to our inquiries
- c. Timely completion and delivery of client assistance requests
- d. Timely communication of all significant accounting and financial reporting matters

Interim billings will be submitted as work progresses.

Our professional standards require that we perform certain additional procedures, on current and previous years' engagements, whenever a principal or professional employee leaves the firm and is subsequently employed by or associated with a client in a key position. Accordingly, the Company agrees it will compensate BNN for any additional costs incurred as a result of the Company's employment of a principal or professional employee of BNN.

In the event we are requested or authorized by the Company or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for the Company, the Company will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

### **Claim Resolution**

The Company and BNN agree that no claim arising out of services rendered pursuant to this agreement shall be filed more than two years after the date of the audit report issued by BNN or the date of this arrangement letter if no report has been issued.

You agree that any dispute (other than our efforts to collect an outstanding invoice) that may arise regarding the meaning, performance or enforcement of this engagement or any prior engagement that we have performed for you, will, prior to resorting to litigation, be submitted to mediation, and that the parties will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement. The results of any such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the participating parties.

Page 5

Mr. M. Donald Gardner  
Chief Financial Officer  
Montreal, Maine & Atlantic Corporation and Subsidiaries  
October 14, 2013

**Reporting**

We will issue a written report upon completion of our audit of the Company's financial statements. Our report will be addressed to you. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

This letter constitutes the complete and exclusive statement of agreement between BNN and the Company, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Very truly yours,

BAKER NEWMAN & NOYES  
LIMITED LIABILITY COMPANY

\_\_\_\_\_



Gregory Sanborn  
Principal

**Accepted by: Montreal, Maine & Atlantic Corporation**

\_\_\_\_\_

Audit Committee Chair

\_\_\_\_\_

Date

\_\_\_\_\_

President and Chief Executive Officer

\_\_\_\_\_

Date

\_\_\_\_\_

Chief Financial Officer

\_\_\_\_\_

Date

**Montreal Maine & Atlantic Corporation**

Schedule of Standard Rates for Professional Services

Effective October 14, 2013

Audit Services

<u>Position</u>	<u>Name</u>	<u>Hourly Rate</u>
Audit Principal	Gregory Sanborn	\$ 330
Audit Principal	Jeffrey Wheeler	300
Audit Senior Manager	Jennifer Stewart	250
Audit Senior Manager	Nicholas Ireland	230
Audit Manager	Craig Frey	160
Audit Senior Accountant	Ashley Knox	130
Audit Staff Accountants	TBD	110

Tax Services

<u>Position</u>	<u>Name</u>	<u>Hourly Rate</u>
Tax Principal	Roger Poulin	\$ 365
Tax Principal	Stuart Lyons	355
Tax Senior Manager	Kristin Redstone	210
Tax Senior Accountant	Griffin Hardy	150
Tax Staff Accountants	TBD	125

Should it be necessary to substitute professionals for the individuals named above or to use professionals other than those named above, our hourly rates will not exceed the rates provided above for the equivalent position.

**BAKER NEWMAN NOYES**

Certified Public Accountants

INTEGRITY • SERVICE • SOLUTIONS

October 14, 2013

The Audit Committee  
Montreal, Maine & Atlantic Corporation and Subsidiaries  
15 Iron Road  
Hermon, Maine 04401-9621

This letter is intended to communicate certain matters related to the planned scope and timing of our audit of Montreal, Maine & Atlantic Corporation and Subsidiaries (the Company) financial statements as of and for the year ended December 31, 2013.

**Communication**

Effective two-way communication between our Firm and Audit Committee is important to understanding matters related to the audit and in developing a constructive working relationship.

Your insights may assist us in understanding the Company and its environment, in identifying appropriate sources of audit evidence, and in providing information about specific transactions or events. We will discuss with you your oversight of the effectiveness of internal control and any areas where you request additional procedures to be undertaken. We expect that you will timely communicate with us any matters you consider relevant to the audit. Such matters might include strategic decisions that may significantly affect the nature, timing, and extent of audit procedures, your suspicion or detection of fraud, or any concerns you may have about the integrity or competence of senior management.

We will timely communicate to you any fraud involving senior management and other fraud that causes a material misstatement of the financial statements, illegal acts that come to our attention (unless they are clearly inconsequential), and disagreements with management and other serious difficulties encountered in performing the audit. We also will communicate to you and to management any significant deficiencies or material weaknesses in internal control that become known to us during the course of the audit. Other matters arising from the audit that are, in our professional judgment, significant and relevant to you in your oversight of the financial reporting process will be communicated to you in writing after the audit.

**Independence**

Our independence policies and procedures are designed to provide reasonable assurance that our firm and its personnel comply with applicable professional independence standards. Our policies address financial interests, business and family relationships, and non-audit services that may be thought to bear on independence. For example, without our permission, no principal or professional employee of our Firm is permitted to own any direct financial interest or a material indirect financial interest in a client or any affiliates of the client. Also, if an immediate family member or close relative of a principal or professional employee is employed by a client in a key position, the incident must be reported and resolved in accordance with Firm policy. In addition, our policies restrict certain non-audit services that may be provided by our Firm and require audit clients to accept certain responsibilities in connection with the provision of permitted non-attest services.

Page 2

The Audit Committee

Montreal, Maine & Atlantic Corporation and Subsidiaries

October 14, 2013

### **The Audit Planning Process**

Our audit approach places a strong emphasis on obtaining an understanding of how your business functions. This enables us to identify key audit components and tailor our procedures to the unique aspects of your business. The development of a specific audit plan will begin by meeting with you and with management to obtain an understanding of business objectives, strategies, risks, and performance.

As part of obtaining an understanding of your business and its environment, we will obtain an understanding of internal control. We will use this understanding to identify risks of material misstatement, which will provide us with a basis for designing and implementing responses to the assessed risks of material misstatement. We will also obtain an understanding of the users of the financial statements in order to establish an overall materiality level for audit purposes. We will conduct formal discussions among engagement team members to consider how and where your financial statements might be susceptible to material misstatement due to fraud or error.

### **The Concept of Materiality in Planning and Executing the Audit**

We apply the concept of materiality both in planning and performing the audit, evaluating the effect of identified misstatements on the audit, and the effect of uncorrected misstatements, if any, on the financial statements, and in forming the opinion in our report. Our determination of materiality is a matter of professional judgment and is affected by our perception of the financial information needs of users of the financial statements. We establish performance materiality at an amount less than materiality for the financial statement as a whole to allow for the risk of misstatements that may not be detected by the audit. We use performance materiality for purposes of assessing the risks of material misstatement and determining the nature, timing and extent of further audit procedures. Our assessment of materiality throughout the audit will be based on both quantitative and qualitative considerations. Because of the interaction of quantitative and qualitative considerations, misstatements of a relatively small amount could have a material effect on the current financial statements as well as financial statements of future periods. We will accumulate misstatements identified during the audit, other than those that are clearly trivial. At the end of the audit, we will inform you of all individual unrecorded misstatements aggregated by us in connection with our evaluation of our audit test results.

### **Our Approach to Internal Control Relevant to the Audit**

Our audit of the financial statements will include obtaining an understanding of internal control sufficient to plan the audit and to determine the nature, timing and extent of audit procedures to be performed. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Our review and understanding of the Company's internal control is not undertaken for the purpose of expressing an opinion on the effectiveness of internal control.

### **Timing of the Audit**

We will schedule interim and year-end field work at a time mutually agreed upon with management. Management's adherence to its closing schedule and timely completion of information used by us in performance of the audit is essential to timely completion of the audit.

Page 3

The Audit Committee

Montreal, Maine & Atlantic Corporation and Subsidiaries

October 14, 2013

**Closing**

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to be of service to Montreal, Maine & Atlantic Corporation.

This communication is intended solely for the information and use of the management and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

BAKER NEWMAN & NOYES  
LIMITED LIABILITY COMPANY



Gregory Sanborn  
Principal

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MAINE**

In re:

MONTREAL MAINE & ATLANTIC  
RAILWAY, LTD.

Debtor.

Bk. No. 13-10670  
Chapter 11

**ORDER APPROVING TRUSTEE'S APPLICATION FOR ORDER, PURSUANT TO  
SECTIONS 327 AND 328 OF THE BANKRUPTCY CODE, AUTHORIZING THE  
EMPLOYMENT OF BAKER NEWMAN & NOYES, LLC AS ACCOUNTANT  
FOR THE TRUSTEE NUNC PRO TUNC TO AUGUST 7, 2013**

Upon consideration of the Application for Order, Pursuant to Sections 327 and 328 of the Bankruptcy Code, Authorizing the Employment of Baker Newman & Boyes, LLC as Accountant for the Trustee Nunc Pro Tunc to August 7, 2013 (the "Application") filed by Robert J. Keach, the chapter 11 trustee (the "Trustee") appointed in the above-captioned case of Montreal Maine & Atlantic Railway, Ltd. (the "Debtor"), and upon consideration of the Declaration of Gregory Sanborn in Support of the Application for Order, Pursuant to Sections 327 and 328 of the Bankruptcy Code, Authorizing the Employment of Baker, Newman & Noyes, LLC as Accountant for the Trustee Nunc Pro Tunc to August 7, 2013 (the "Sanborn Declaration"), and it satisfactorily appearing that Baker Newman & Noyes, LLC ("BNN") is disinterested and does not represent or hold any interest adverse to the Debtor or the estate in the matters upon which BNN is to be engaged, and it satisfactorily appearing that the employment of BNN will be in the best interest of the Trustee and the Debtor's estate, it is hereby **ORDERED**, **ADJUDGED** and **DECREED** as follows:

1. The Application is granted on the terms set forth herein.



2. The Trustee is hereby authorized to employ BNN, nunc pro tunc to August 7, 2013, as accountant to provide year-end audit services, to prepare corporate state and federal income tax filings of the Debtor, to prepare and/or coordinate the tax filings of Montreal Maine & Atlantic Canada, Co., and to provide additional and necessary accounting, tax, and advisory services, to the extent requested by the Trustee, as set forth in the Application, the Sanborn Declaration and the engagement letters attached to the Application.

3. Service of the Application, the Sanborn Declaration, and proposed order was sufficient notice to parties under the circumstances of the Case.<sup>1</sup>

Dated:

---

The Honorable Louis H. Kornreich  
United States Bankruptcy Judge

---

<sup>1</sup> Capitalized terms not specifically defined herein shall have the meaning ascribed to such terms in the Application.

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MAINE**

In re:

MONTREAL MAINE & ATLANTIC  
RAILWAY, LTD.

Debtor.

Bk. No. 13-10670  
Chapter 11

**NOTICE OF HEARING**

Robert J. Keach (the “Trustee”), the chapter 11 trustee in the above-captioned case, has filed an Application for Order, Pursuant to Sections 327 and 328 of the Bankruptcy Code, Authorizing the Employment of Baker Newman & Noyes, LLC as Accountant for the Trustee Nunc Pro Tunc to August 7, 2013 (the “Application”). The Application seeks approval of Baker Newman & Noyes, LLC’s employment on a *nunc pro tunc* basis and, therefore, in accordance with D. Me. LBR 9013-1(d)(1), a hearing on the Application has been set to take place at the Bankruptcy Court, 202 Harlow Street, Bangor, Maine, on **January 9, 2014 at 10:00 a.m.** (the “Hearing”). You are encouraged to attend the Hearing.

**Your rights may be affected. You should read this notice carefully and discuss it with your attorney, if you have one in this bankruptcy case. If you do not have an attorney, you may wish to consult one.**

If you do not want the Court to approve the Application, or if you want the Court to consider your views on the Application, then **on or before December 31, 2013**, you or your attorney should file a written response with the Court explaining your position via the Court’s CM/ECF electronic filing system. If you are not able to access the CM/ECF electronic filing system, your response should be filed with the Court at:

United States Bankruptcy Court, District of Maine  
Alec Leddy, Clerk  
202 Harlow Street, 3<sup>rd</sup> Floor  
Bangor, ME 04401

If you or your attorney do not take these steps, the Court may decide that you do not oppose the relief sought in the Application and may enter an order granting that relief.

Dated: December 4, 2013

ROBERT J. KEACH  
CHAPTER 11 TRUSTEE OF MONTREAL  
MAINE & ATLANTIC RAILWAY, LTD

By his attorneys:

/s/ Sam Anderson

Michael A. Fagone, Esq.  
D. Sam Anderson, Esq.  
BERNSTEIN, SHUR, SAWYER & NELSON  
100 Middle Street  
P.O. Box 9729  
Portland, ME 04104-5029  
Tel: (207) 774-1200  
Fax: (207) 774-1127