

AndroscogginBank



August 3, 2012

City of Portland
City Planning Department

Re: Tim Soley Hotel Project

To Whom It May Concern:

Please be advised that Cow Plaza Hotel, LLC has the financial wherewithal to plan, execute, and complete a project with an anticipated cost of in excess of \$20 million.

If you have any further questions, please do not hesitate to give me a call at 376-3626.

Sincerely,

David M. Eldridge
Vice President
Commercial Loans Manager

EXHIBIT 27

