

Gorham

SAVINGS BANK

April 18, 2014

Building Inspection Department
City of Portland
389 Congress Street
Portland, ME 04101

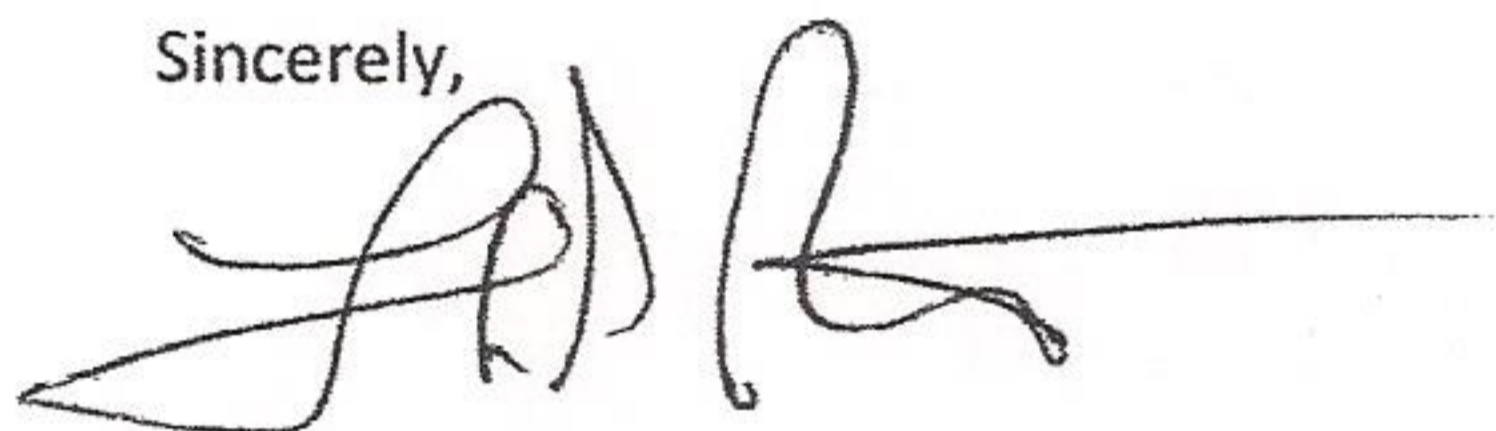
RE: Big Black Dog, LLC

Ladies and Gentlemen:

We have reviewed the financial statements of Big Black Dog, LLC and we believe they have the financial capacity to complete the proposed float system for the property.

Please call me at 222-1498 if you have any questions.

Sincerely,



Frederick G. Proctor
Vice President