



MARSHALL & LIBBY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

PAUL R. MARSHALL, CPA, PFS
RANDOLPH F. LIBBY, CPA
THOMAS G. TATON, CPA

January 7, 2013

Ms. Jean Fraser
Portland Planning Board
CITY OF PORTLAND
389 Congress Street
Portland, ME 04101

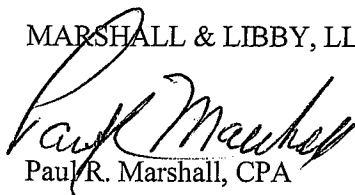
Dear Ms. Fraser:

We are a CPA firm that has been located on outer Congress Street for almost 25 years. We currently employ 15 people and have tenants in our building that employ another 8.

We have met with Mr. David Latulippe and reviewed his plans. They make sense to us and will be a welcome enhancement to the area.

Sincerely,

MARSHALL & LIBBY, LLC



Paul R. Marshall, CPA

PRM/mlg