

**FINAL OFFICIAL STATEMENT DATED FEBRUARY 3, 2021**

In the opinion of Locke Lord LLP, Bond Counsel, based upon an analysis of existing law and assuming, among other matters, compliance with certain covenants, interest on the Bonds is excluded from gross income for federal income tax purposes under the Internal Revenue Code of 1986 (the "Code"). Interest on the Bonds will not be included in computing the alternative minimum taxable income of individuals. Under existing law, the interest on the Bonds is exempt from the State of Maine income tax imposed on individuals. Bond Counsel expresses no other opinion regarding any other tax consequences related to the ownership or disposition of, or the accrual or receipt of interest on, the Bonds. The Bonds will **NOT** be designated as "qualified tax-exempt obligations" for purposes of Section 265(b)(3) of the Code. (See "**TAX EXEMPTION**" herein.)

**\$46,430,000**  
**CITY OF LEWISTON**  
**Maine**

**GENERAL OBLIGATION PUBLIC IMPROVEMENT AND REFUNDING BONDS**

**Dated: Date of Delivery**

**Due: February 15, 2022-2041**

<u>Year</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Price/Yield</u>	<u>CUSIP 52850C</u>	<u>Year</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Price/Yield</u>	<u>CUSIP 52850C</u>
2022	\$3,745,000	4.000%	0.110%	RX5	2032	\$2,595,000	1.250%	1.370%	SH9
2023	3,730,000	4.000	0.170	RY3	2033	2,345,000	1.375	1.500	SJ5
2024	3,180,000	4.000	0.200	RZ0	2034	1,435,000	1.500	1.560	SK2
2025	3,195,000	4.000	0.240	SA4	2035	1,435,000	1.500	1.630	SL0
2026	3,190,000	4.000	0.300	SB2	2036	1,435,000	1.625	1.690	SM8
2027	2,885,000	4.000	0.380	SC0	2037	1,270,000	1.625	1.740	SN6
2028	2,755,000	4.000	0.500	SD8	2038	1,270,000	1.750	1.790	SP1
2029	2,730,000	3.000	0.650	SE6	2039	1,270,000	1.750	1.840	SQ9
2030	2,720,000	2.000	0.850	SF3	2040	1,270,000	1.750	1.870	SR7
2031	2,705,000	1.250	1.280	SG1	2041	1,270,000	2.000	1.750	SS5

Principal of the Bonds will be payable February 15 of the years in which the Bonds mature. Interest from the date of the Bonds will be payable on August 15, 2021 and semi-annually thereafter on each February 15 and August 15 until the principal amount is paid. The Bonds are subject to redemption prior to their stated dates of maturity, as described herein.

The Bonds are issuable only in fully registered form without coupons and, when issued, will be registered in the name of Cede & Co., as Bondowner and nominee for The Depository Trust Company ("DTC"), New York, New York. DTC will act as securities depository for the Bonds. Purchases of the Bonds will be made in book-entry form, in the denomination of \$5,000 (see "Part I. The Bonds, Book-Entry Transfer System" herein).

The Bonds are offered subject to the final approving opinion of Locke Lord LLP, Boston, Massachusetts, Bond Counsel to the City (See "Opinion of Bond Counsel" herein.) UniBank Fiscal Advisory Services, Inc. serves as municipal advisor to the City. It is expected that the Bonds, in definitive form, will be delivered to DTC, or the offices of its custodial agent, on or about February 17, 2021 against payment in federal reserve funds.