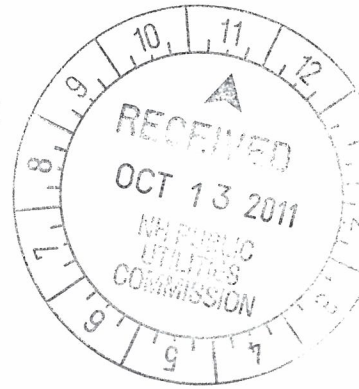




SEWER COMPANY, INC.

October 11, 2011



Debra Howland
Executive Director & Secretary
Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, N. H. 03301-2429

Re: DW 08-086 Eastman Sewer Company, Inc.
Petition for Financing Authority and Temporary and Permanent Rate Proceeding

Dear Ms. Howland:

In accordance with Public Utilities Commission Order No. 25,271 in DW 08-086 enclosed is the original and five copies of the Company's tariff supplement reflecting authorization to recover rate case expenditures. If you, the Staff and/or the Commissioners have any questions or comments, please contact Stephen P. St. Cyr at 207-282-5222 or me at 603-863-4240.

Sincerely,

A handwritten signature in black ink that reads "Brian Harding". The signature is written in a cursive, flowing style.

Brian Harding
General Manager

Cc: Stephen P. St. Cyr