

STEPHEN P. ST. CYR & ASSOC.

17 Sky Oaks Drive, Biddeford, ME 04005

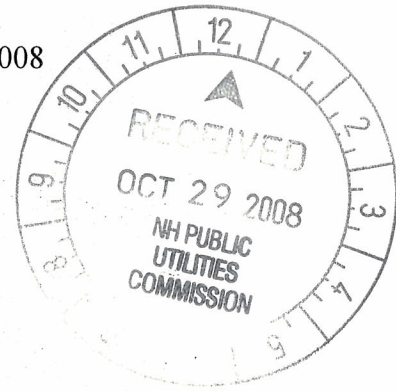
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Accounting & Finance
Budgeting & Forecasting
Financial Statement Preparation
Regulatory Affairs
Tax Preparation & Planning
Management Services

October 29, 2008

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



Dear Ms. Howland:

On behalf of Eastman Sewer Company ("Eastman" or "Company") enclosed are updates to its filing in DW 08-086. The updates are necessary due to an increase in the estimated costs of the Company's headworks project. The increase in the estimated costs increases the amount of the financing request and the related rates. As such, the following has been revised:

- Report of proposed changes
- Proposed tariff pages
- Schedules (including adjustments)

Please note that there are no changes to the Company's testimony and schedules for temporary rates.

The Company appreciates the opportunity to update its filing. If the Commissioners and/or its Staff have any questions, please contact me at 207-282-5222.

Sincerely,

A handwritten signature in black ink that reads "Stephen P. St. Cyr".

Stephen P. St. Cyr

Cc: John Mueller
Brian Harding

NHPUC OCT29/08 PM12:08