THE STATE OF NEW HAMPSHIRE

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PUBLIC UTILITIES COMMISSION

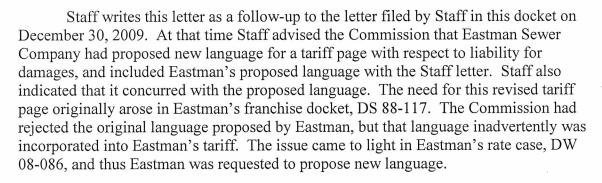
21 S. Fruit Street, Suite 10 Concord, N.H. 03301-2429

August 26, 2010

Debra A. Howland Executive Director New Hampshire Public Utilities Commission 21 S. Fruit St., Suite 10 Concord, NH 03301

Re: DW 08-086 Eastman Sewer Company, Tariff filing

Dear Ms. Howland:



On March 9, 2010, Eastman filed its First Revised Page 4 containing language regarding the extent of the company's liability to customers or others with respect to its furnishing of sewer service. This page is now a part of Eastman's tariff on file with the Commission. The submission of this revised tariff page was actually docketed in DS 88-117.

If there are any questions regarding this, please let me know.

Sincerely,

Mark A. Naylor

Director, Gas & Water Division

Marga G. Norglos

Cc: Eastman Sewer Company

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