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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:

Staff writes this letter as a follow-up to the letter filed by Staff in this docket on December 30, 2009. At that time Staff advised the Commission that Eastman Sewer Company had proposed new language for a tariff page with respect to liability for damages, and included Eastman's proposed language with the Staff letter. Staff also indicated that it concurred with the proposed language. The need for this revised tariff page originally arose in Eastman's franchise docket, DS 88-117. The Commission had rejected the original language proposed by Eastman, but that language inadvertently was incorporated into Eastman's tariff. The issue came to light in Eastman's rate case, DW 08-086, and thus Eastman was requested to propose new language.

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,

A handwritten signature in blue ink that reads "Mark A. Naylor".

Mark A. Naylor
Director, Gas & Water Division

Cc: Eastman Sewer Company