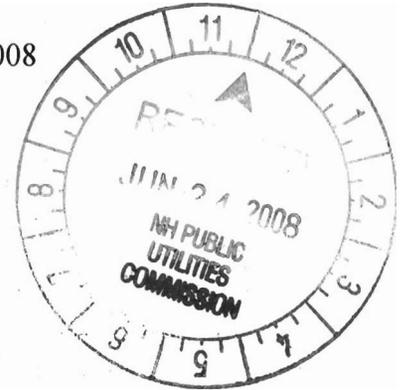


STEPHEN P. ST. CYR & ASSOC.

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

June 20, 2008



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

Re: Eastman Sewer Company

Dear Ms. Howland:

Pursuant to RSA 378, enclosed are the original and five copies of Eastman Sewer Company ("Eastman" or "Company") notice of intention to file a petition for financing and rate schedules. A copy of the notice of intention to file a petition for financing and rate schedules has also been provided to the Office of the Consumer Advocate. The Company estimates that the financing will be for \$238,580. The Company also estimates that the approximately amount of the proposed change in revenues will be \$16,000 or 14%. In addition, the Company also estimates that the capital reserve component of rates will increase from \$10,008 to \$33,241. The increase in the capital reserve component of rates will allow the Company to repay the fund borrowed to pay for 2008 and 2009 construction projects. It is our understanding that the Commission will acknowledge receipt of this notice and that the Company will have 30 – 60 days in which to file its rate schedules.

Also, enclosed is a request for waiver of certain PUC 1604.01 Rate Case Filing Requirements. The reason for the waiver is noted along with the request.

Finally, please add Stephen P. St. Cyr, Brian Harding and John Mueller to the service list.

If you, the Commissioners and/or the PUC Staff have any question or comments, please call me at 207-282-5222.

Sincerely,

Stephen P. St. Cyr