



September 2, 2011



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

Re: Compliance Tariff - Eastman Sewer Company

Dear Ms. Howland,

Please find enclosed the original and seven copies of the Compliance Tariff for the Eastman Sewer Company, per PUC Order No. 25,259. Steve St. Cyr will, on behalf of ESC, be filing for recovery of the prudently incurred rate case expenses. To the best of my knowledge, that filing - along with the enclosed Compliance Tariff - satisfies the remaining requirements stipulated in the Order.

If you have any questions, or if there are any issues with the Compliance Tariff, I can be reached at (603) 863-4240. Thank you.

Respectfully,

A handwritten signature in black ink that reads "Brian Harding".

Brian Harding  
General Manager

Eastman Sewer Company

cc: Steve St. Cyr