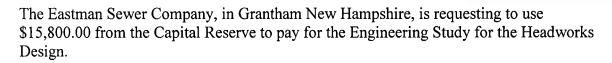


SEWER COMPANY, INC.

May 27, 2008

Debra Holland, Executive Director NH Public Utilities Commission 21 S. Fruit Street, Suite 110 Concord, NH 03301

Dear Ms. Holland;



The Headworks Facility is part of the Eastman Sewer Capital Study just completed and should be replaced within the next year. A copy of the engineering study from CLD is attached.

Sincerely,

John W. Mueller

President, Eastman Sewer Company

Attachment: