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Via Electronic Mail

February 24, 2012

Guy R. Mazza, Esq.
Assistant Counsel
New York State Department of Public Service
Three Empire State Plaza, 18th Floor
Albany, NY 12223-1350

Re: Case 09-E-0201 – Minor Rate Filing by Bath Electric, Gas & Water Systems
to Increase Its Annual Electric Revenues by About \$290,741, or 6.3%

Dear Guy:

Please find attached the letter from the Village Attorney for the Village of Bath in connection with the payroll error discussed in the Commission's most recent Bath Rate Order (Case 09-E-0201, Order Issued and Effective August 21, 2009, at pp. 14-15). The Commission's Order provides that "... the Village of Bath be authorized to defer any salary adjustments made as a result of the investigation;" (Order, p. 16, ¶ 5). The Village Attorney advises that the overpayments were repaid, and the matter closed. There were no "salary adjustments made as a result of the investigation." Also, as noted in the Commission's Order, *supra*, the overpayments were not reflected in the revenue requirement. Therefore, we believe no deferral is warranted under the express terms of the Order.

Guy R. Mazza, Esq.

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At your convenience, please contact me to discuss if anything further is required in connection with this matter.

Very truly yours,

READ AND LANIADO, LLP
Attorneys for Bath Electric, Gas & Water Systems

By: /s/ Kevin R. Brocks
Kevin R. Brocks

KRB:kak
Attachment

cc: Jim Mitchell
Frank Radigan
Susan Daniels