April 10, 2015

Case #97-G-1178

State of New York Public Service Commission 3 Empire State Plaza Albany NY 12223 - 1350

Gentlemen:

The enclosed statements, issued by Bath Electric, Gas and Water Systems are transmitted for filing in compliance with the requirements of the Public Service Commission.

- 1... Gas Adjustment Statement No. 27 Effective April 15, 2015 (Superseding Statement No. 26)
- 2... Gas Transportation Adjustment Statement No. 27 Effective April 15, 2015 (Superseding Statement No. 26)

Sincerely,

James Housworth Accountant

Encl