November 30, 2014

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. 23
 Effective December 15, 2014
 (Superseding Statement No. 22)
- Gas Transportation Adjustment Statement No. 23
 Effective December 15, 2014
 (Superseding Statement No. 22)

Sincerely,

James Housworth Accountant

Encl