February 28, 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.

- Gas Adjustment Statement No. 14
 Effective March 15, 2014
 (Superseding Statement No. 13)
- Gas Transportation Adjustment Statement No. 14
 Effective March 15, 2014

 (Superseding Statement No. 13)

Sincerely,

James Housworth Accountant

Encl