April 12, 2016

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. 39
 Effective April 16, 2016
 (Superseding Statement No. 38)
- Gas Transportation Adjustment Statement No. 39
 Effective April 16, 2016
 (Superseding Statement No. 38)

Sincerely,

Jordan Snell Accountant

Encl