

September 11, 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. 32
 Effective September 16, 2015
 (Superseding Statement No. 31)

- 2... Gas Transportation Adjustment Statement No. 32
 Effective September 16, 2015
 (Superseding Statement No. 31)

Sincerely,

James Housworth
Accountant