Bath Electric, Gas & Water Systems P.O. Box 310 Bath, New York 14810

July 9, 2006

Hon. Jaclyn A. Brilling Secretary New York State Public Service Commission Three Empire State Plaza Albany, New York 12223-1350

Dear Secretary Brilling:

Bath Electric, Gas & Water Systems hereby files Leaf 21, Revision 2, containing pole attachment rates for inclusion in its concurrence tariff in compliance with the Commission's order in 06-E-1427 dated 5/9/2007.

Sincerely,

Matthew Benesh Director