N.E.A. CROSS OF N.Y., INC.

8923 Wattsburg Rd Erie, PA 16509

March 30, 2018

Honorable Kathleen H. Burgess, Secretary New York State Public Service Commission Three Empire State Plaza Albany, New York 12223-1350

Re: N.E.A. Cross of N.Y., Inc. Gas Cost Adjustment

Dear Ms. Burgess:

Enclosed for filing is the Company's Statement No. 104 of Gas Cost Adjustment,

effective: April 2, 2018

Sincerely,

Vincent Cross