Received: 01/21/2021

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

8923 Wattsburg Rd Erie, PA 16509

January 21, 2021

Honorable Michelle L. Phillips, 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. Phillips:

Enclosed for filing is the Company's Statement No. 131 of Gas Cost Adjustment, effective: January 25, 2021

Sincerely,

Michael Cross