

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

8923 Wattsburg Rd
Erie, PA 16509

September 1, 2014

*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. 78 of Gas Cost Adjustment,
effective: September 1, 2014*

Sincerely,

Vincent Cross