

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

*8923 Wattsburg Rd*

*Erie, PA 16509*

*May 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. 74 of Gas Cost Adjustment,  
effective: May 1, 2014*

*Sincerely,*

*Vincent Cross*