



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

8923 Wattsburg Road

Erie, PA 16509-6021

January 28, 2008

Jaclyn A. Brillling, Secretary
New York State Public Service Commission
3 Empire State Plaza
Albany, N.Y. 12223-1350

Dear Secretary Brillling:

N.E.A. Cross of N.Y., Inc. is filing revised Tariff Schedule
PSC No. 2 superseding PSC No. 1.

The above represents the tariff revisions required for the
Company to file its tariff electronically.

Sincerely,

Vincent Cross
President

Phone: (814) 825-5201

Fax: (814) 825-5230