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

8923 Wattsburg Rd Erie, PA 16509

February 1, 2011

Honorable Jaclyn Brilling, Secretary New York State Public Service Commission Three Empire State Plaza Albany, New York 12223-1350

Att: Ms. Georgene Chrysogelos

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

Dear Ms. Brilling:

Enclosed for filing is the Company's Statement No. 35 of Gas Cost Adjustment,

effective: February 1, 2011

Sincerely,

**Vincent Cross**