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

8923 Wattsburg Rd Erie, PA 16509

November 1, 2017

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 Secretary Burgess:

Enclosed for filing is the Company's Statement No. 100 of Gas Cost Adjustment, effective: November 4, 2017.

Sincerely,

Vincent Cross