

December 31, 2014

Honorable Kathleen H. Burgess, Secretary State of New York Department of Public Service Three Empire Plaza Albany, NY 12223-1350

Re: Statement of Gas Supply Charge

Dear Secretary Burgess:

Attached is the revised GSC Statement No.110 for Chautauqua Utilities, Inc. to be effective January 1, 2015.

If you have any questions, please contact me at:

Scott E. Sampson, President Telephone: 716.326.4822 Email: ssampson@cuiny.com

Very truly yours,

Scott E. Sampson President