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

8923 Wattsburg Rd Erie, PA 16509

December 29, 2015

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. 92 of Gas Cost Adjustment, effective: January 1, 2016

Sincerely,

Vincent Cross