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

8923 Wattsburg Rd Erie, PA 16509

December 8, 2023

Honorable Michelle L. Phillips, 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. Phillips :

Enclosed for filing is the Company's Statement No. 162 of Gas Cost Adjustment, December 11, 2023 effective:

Sincerely,

Michael Cross