

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

8923 Wattsburg Rd

Erie, PA 16509

May 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. 38 of Gas Cost Adjustment,  
effective: May 1, 2011

Sincerely,

Vincent Cross