

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

8923 Wattsburg Rd

Erie, PA 16509

June 1, 2010

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. 27 of Gas Cost Adjustment,
effective: June 1, 2010

Sincerely,

Vincent Cross