

September 26, 2018

Kathleen H. Burgess, Secretary
Public Service Commission
State of New York
Three Empire State Plaza
Albany, New York 12223

Dear Secretary Burgess:

Corning Natural Gas Corporation herewith submits for filing one copy of the following statements to PSC No. 7 -Gas, effective October 1, 2018: This filing is in compliance with the requirements of the New York State Public Service Commission Case No. 17-M-0815.

"TAX" Statement No. 2 is being filed to replace "TAX" Statement No. 1 that was filed on September 14, 2018 per Corning Natural Gas Corporation's Revised Tax Cuts and Jobs Act of 2017 Commission filing per Staff's recommendations.

TAX Statement No. 2

Very truly yours,

Firouzeh Sarhangi

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