

January 29, 2015

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 February 1, 2015:

Gas Adjustment Statement No. 27

Balancing Charge Statement No. BC-27

Very truly yours,

Firouzeh Sarhangi

enclosures