

September 29, 2014

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, 2014:

Gas Adjustment Statement No. 23

Balancing Charge Statement No. BC-23

Very truly yours,

Firouzeh Sarhangi

enclosures