October 30, 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 November 1, 2014:

Gas Adjustment Statement No. 24

Balancing Charge Statement No. BC-24

Very truly yours,

Firouzeh Sarhangi

enclosures