April 27, 2016

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 May 1, 2016:

Gas Adjustment Statement No. 42

Balancing Charge Statement No. BC-42

Very truly yours,

Firouzeh Sarhangi

enclosures