

December 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 January 1, 2016:

Gas Adjustment Statement No. 38

Balancing Charge Statement No. BC-38

Very truly yours,

Firouzeh Sarhangi

enclosures