

December 21, 2021

Michelle L. Phillips, Secretary
Public Service Commission
State of New York
Three Empire State Plaza
Albany, New York 12223

Dear Secretary Phillips:

Corning Natural Gas Corporation herewith submits for filing
one copy of the following statements to PSC No. 7 -Gas,
effective January 1, 2022:

Gas Adjustment Statement No. 110

Balancing Charge Statement No. BC-110

Very truly yours,

Charles Lenns
CFO
enclosures