December 31, 2012

Ms. Jaclyn A. Brilling, Secretary Public Service Commission State of New York Three Empire State Plaza Albany, New York 12223

Dear Ms. Brilling:

Corning Natural Gas Corporation herewith submits for filing three copies of the following statements to PSC No. 7 -Gas, effective January 1, 2013:

Gas Adjustment Statement No. GAC-2

Balancing Charge Statement No. BC-2

Very truly yours,

Firouzeh Sarhangi

enclosures