September 14, 2018

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 October 1, 2018: This filling is in compliance with the requirments of the New York State Public Service Commission Case No. 17-M-0815.

TAX Statement No. 1

Very truly yours,

Firouzeh Sarhangi

enclosures