Received: 10/31/2008

Issue Date: October 31, 2008

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, the following statements to PSC No. 5 - Gas, effective November 1, 2008.

Gas Adjustment Statement No. GAC-7

Transition Surcharge Statement No. TS-7

Very truly yours,

Firouzeh Sarhangi

enclosures