Received: 12/01/2008

Issue Date: November 30, 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 December 1, 2008.

Gas Adjustment Statement No. GAC-8

Transition Surcharge Statement No. TS-8

Very truly yours,

Firouzeh Sarhangi

enclosures