

December 31, 2007

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

Dear Ms. Brillling:

Corning Natural Gas Corporation herewith submits for filing,
the following statements to PSC No. 4 - Gas, effective January 1, 2008

Gas Adjustment Statement No. GAC-54

Firm Transportation Statement No. FT-54

Dual Fuel Rate Statement No. DFT-54

Storage Rate Statement No. SS-54

Transition Surcharge Statement No. TS-54

Balancing Charge Statement No. BC-54

Very truly yours,

Firouzeh Sarhangi

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