

September 28, 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 October 1, 2007

Gas Adjustment Statement No. GAC-51

Firm Transportation Statement No. FT-51

Dual Fuel Rate Statement No. DFT-51

Storage Rate Statement No. SS-51

Transition Surcharge Statement No. TS-51

Balancing Charge Statement No. BC-51

Very truly yours,

Firouzeh Sarhangi

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