July 29, 2005

Ms. Janet Deixler, Secretary Public Service Commission State of New York Three Empire State Plaza Albany, New York 12223

Dear Ms. Deixler:

Corning Natural Gas Corporation herewith submits for filing three copies of the following statements to PSC No. 4 -Gas, effective August 1, 2005:

Gas Adjustment Statement No. GAC-23 Firm Transportation Statement No. FT-23 Dual Fuel Rate Statement No. DFT-23 Storage Rate Statement No. SS-23 Transition Surcharge Statement No. TS-23 Balancing Charge Statement No. BC-23

Very truly yours,

Gary K. Earley

enclosures