

May 31, 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 June 1, 2005:

Gas Adjustment Statement No. GAC-21

Firm Transportation Statement No. FT-21

Dual Fuel Rate Statement No. DFT-21

Storage Rate Statement No. SS-21

Transition Surcharge Statement No. TS-21

Balancing Charge Statement No. BC-21

Very truly yours,

Gary K. Earley

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