

March 31, 2004

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 April 1, 2004:

Gas Adjustment Statement No. 7

Firm Transportation Statement No. 7

Dual Fuel Rate Statement No. DFT-7

Storage Rate Statement No. SS-7

Transition Surcharge Statement No. TS-7

Balancing Charge Statement No. BC - 7

Very truly yours,

Gary K. Earley

enclosures