

November 28, 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 December 1, 2005:

Gas Adjustment Statement No. GAC-28

Firm Transportation Statement No. FT-28

Dual Fuel Rate Statement No. DFT-28

Storage Rate Statement No. SS-28

Transition Surcharge Statement No. TS-28

Balancing Charge Statement No. BC-28

Very truly yours,

Gary K. Earley

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