

September 25, 2009

Honorable Jaclyn A. Brillling, Secretary
New York State Public Service Commission
Three Empire State Plaza
Albany, NY 12223-1350

Re: Corning/ Hammondsport Gas System Benefits Charge (GSBC) Rate Statement

Dear Secretary Brillling:

The enclosed Gas System Benefits Charge (GSBC) Rate Statement, effective October 25, 2009, issued by Corning Natural Gas Corp is submitted for filing in compliance with the requirements of the New York State Public Service Commission Case No. 07-M-0548 dated June 23, 2008. The Company erroneously did not file a statement at that time with the Commission.

Sincerely,

Firouzeh Sarhangi
Chief Financial Officer