Issue Date: May 31, 2009

Ms. Jaclyn A. Brilling, Secretary Public Service Commission State of New York Three Empire State Plaza Albany, New York 12223

Dear Ms. Brilling:

Corning Natural Gas Corporation herewith submits for filing, the following statements to PSC No. 5 - Gas, effective June 1, 2009.

Gas Adjustment Statement No. GAC-14 Transition Surcharge Statement No. TS-14

Very truly yours,

Firouzeh Sarhangi

enclosures

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