Issue Date: March 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 April 1, 2009.

Gas Adjustment Statement No. GAC-12

Transition Surcharge Statement No. TS-12

Very truly yours,

Firouzeh Sarhangi

enclosures