

Issue Date: July 31, 2011

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

Dear Ms. Brillling:

Corning Natural Gas Corporation herewith submits for filing,
the following statements to PSC No. 5 - Gas, effective
August 1, 2011.

Gas Adjustment Statement No. GAC-40

Very truly yours,

Firouzeh Sarhangi

enclosures