

February 28, 2006

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 March 1, 2006:

Gas Adjustment Statement No. GAC-32

Firm Transportation Statement No. FT-32

Dual Fuel Rate Statement No. DFT-32

Storage Rate Statement No. SS-32

Transition Surcharge Statement No. TS-32

Balancing Charge Statement No. BC-32

Very truly yours,

Stanley G. Sleva

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