

April 30, 2007

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  
three copies of the following statements to PSC No. 4 -Gas,  
effective May 1, 2007

Gas Adjustment Statement No. GAC-46

Firm Transportation Statement No. FT-46

Dual Fuel Rate Statement No. DFT-46

Storage Rate Statement No. SS-46

Transition Surcharge Statement No. TS-46

Balancing Charge Statement No. BC-46

Very truly yours,

Firouzeh Sarhangi

enclosures