May 31, 2007

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

Gas Adjustment Statement No. GAC-47 Firm Transportation Statement No. FT-47 Dual Fuel Rate Statement No. DFT-47 Storage Rate Statement No. SS-47 Transition Surcharge Statement No. TS-47 Balancing Charge Statement No. BC-47

Very truly yours,

Firouzeh Sarhangi

enclosures