

February 28, 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 March 1, 2007:

Gas Adjustment Statement No. GAC-44

Firm Transportation Statement No. FT-44

Dual Fuel Rate Statement No. DFT-44

Storage Rate Statement No. SS-44

Transition Surcharge Statement No. TS-44

Balancing Charge Statement No. BC-44

Very truly yours,

Firouzeh Sarhangi

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