March 30, 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 April 1, 2007:

Gas Adjustment Statement No. GAC-45

Firm Transportation Statement No. FT-45

Dual Fuel Rate Statement No. DFT-45

Storage Rate Statement No. SS-45

Transition Surcharge Statement No. TS-45

Balancing Charge Statement No. BC-45

Very truly yours,

Firouzeh Sarhangi

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