

December 29, 2006

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 January 1, 2007:

Gas Adjustment Statement No. GAC-42

Firm Transportation Statement No. FT-42

Dual Fuel Rate Statement No. DFT-42

Storage Rate Statement No. SS-42

Transition Surcharge Statement No. TS-42

Balancing Charge Statement No. BC-42

Very truly yours,

Firouzeh Sarhangi

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