

October 31, 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 November 1, 2006:

Gas Adjustment Statement No. GAC-40

Firm Transportation Statement No. FT-40

Dual Fuel Rate Statement No. DFT-40

Storage Rate Statement No. SS-40

Transition Surcharge Statement No. TS-40

Balancing Charge Statement No. BC-40

Very truly yours,

Firouzeh Sarhangi

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