

August 31, 2006

Ms. Janet Deixler, Secretary
Public Service Commission
State of New York
Three Empire State Plaza
Albany, New York 12223

Dear Ms. Deixler:

Corning Natural Gas Corporation herewith submits for filing
three copies of the following statements to PSC No. 4 -Gas,
effective September 1, 2006:

Gas Adjustment Statement No. GAC-38

Firm Transportation Statement No. FT-38

Dual Fuel Rate Statement No. DFT-38

Storage Rate Statement No. SS-38

Transition Surcharge Statement No. TS-38

Balancing Charge Statement No. BC-38

Very truly yours,

Firouzeh Sarhangi

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