January 31, 2008

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, the following statements to PSC No. 4 - Gas, effective February 1, 2008

Gas Adjustment Statement No. GAC-55 Firm Transportation Statement No. FT-55 Dual Fuel Rate Statement No. DFT-55 Storage Rate Statement No. SS-55 Transition Surcharge Statement No. TS-55 Balancing Charge Statement No. BC-55

Very truly yours,

Firouzeh Sarhangi

enclosures