Received: 10/31/2005

October 31, 2005

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 November 1, 2005:

Gas Adjustment Statement No. GAC-26

Firm Transportation Statement FT-26

Dual Fuel Rate Statement No. DFT-26

Storage Rate Statement No. SS-26

Transition Surcharge Statement No. TS-26

Balancing Charge Statement No. BC-26

Very truly yours,

Gary K. Earley

enclosures