Received: 06/30/2011

Issue Date: June 30, 2011

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. 5 - Gas, effective July 1, 2011.

Gas Adjustment Statement No. GAC-39

Transition Surcharge Statement No. TS-39

Very truly yours,

Firouzeh Sarhangi

enclosures