

Issue Date: February 28, 2010

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,
the following statements to PSC No. 5 - Gas, effective
March 1, 2010.

Gas Adjustment Statement No. GAC-23

Transition Surcharge Statement No. TS-23

Very truly yours,

Firouzeh Sarhangi

enclosures