

September 30, 2012

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 three copies of the following statements to PSC No. 5 -Gas, effective October 1, 2012:

Gas Adjustment Statement No. 54

Very truly yours,

Firouzeh Sarhangi

enclosures