

Issue Date: December 31, 2011

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. 6 - Gas, effective  
January 1, 2012.

Gas Adjustment Statement GAC No. 40

Very truly yours,

Firouzeh Sarhangi

enclosures