



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

**Mail Stop 3561**

May 10, 2007

By Certified U.S. Mail

Michael German  
President and Chief Executive Officer  
Corning Natural Gas Corporation  
330 W. William St.  
Corning, NY 14830

**Re: Corning Natural Gas Corporation  
Form 10-K for Fiscal Year Ended September 30, 2006  
Filed December 29, 2006  
File No. 0-00643**

Dear Mr. German:

We have reviewed your response dated April 20, 2007 to our comment letter dated March 29, 2007 and have the following additional comment. Please understand that the purpose of our review is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. Feel free to call us at the telephone numbers listed at the end of this letter.

Item 9A Controls and Procedures

1. Please revise to state clearly, if true, that your executives perform quarterly evaluations concerning the “reasonable” effectiveness of controls and procedures and that your chief executive officer and chief financial officer concluded that controls and procedures were “reasonably” effective as of the end of the period of the report. Alternatively, please remove the reference to the inherent limitations on the effectiveness of controls. See Section II.4 of Management’s Report on Internal Control Over Financial Reporting and Certification of Disclosure in Exchange Act Periodic Reports, SEC Release No. 33-8238.

As appropriate, please amend your filing and respond to this comment within 10 business days or tell us when you will provide a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comment and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

Mr. Michael German  
Corning Natural Gas Corporation  
May 10, 2007  
Page 2

You may contact Brian McAllister, Staff Accountant at (202) 551-3341, Donna DiSilvio at (202) 551-3202, or me at (202) 551-3841 if you have any questions regarding comments on the financial statements and related matters.

Sincerely,

Michael Moran  
Accounting Branch Chief