

Mail Stop 3561

June 14, 2007

By Facsimile and 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  
Form 10-K/A for Fiscal Year Ended September 30, 2006  
Filed January 29, 2007  
Form 10-K/A for Fiscal Year Ended September 30, 2006  
Filed June 1, 2007  
File No.'s 0-00643**

Dear Mr. German:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran  
Accounting Branch Chief