



DIVISION OF
CORPORATION FINANCE

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

March 4, 2015

Michael I. German
President and Chief Executive Officer
Corning Natural Gas Holding Corporation
330 W. William Street
Corning, New York 14830

Re: Corning Natural Gas Holding Corporation
Form 10-K for the Fiscal Year Ended September 30, 2014
Filed December 23, 2014
File No. 333-190348

Dear Mr. German:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ William H. Thompson

William H. Thompson
Accounting Branch Chief