

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