44.4931 =======

PSC NO. 4 - GAS	Statement Type: GAC
Corning Natural Gas Corporation Effective September 1, 2012	Statement No. 110
GAS ADJUSTMENT CALCULATION	
Average Cost of Gas per MCF	\$4.2632
Factor of adjustment	1.00810

Adjusted for Loss and Unaccounted Per Tariff	4.2977
Rate Per CCF Annual Surcharge(Refund)	42.9771 1.5160
Resulting Gas Cost in Cents per CCF commencing with billings of September 3, 2012	

and thereafter until changed.

Cancelled by Doc. Num. 111 effective 10/01/2012