

April 21, 2011

Honorable Jaclyn A. Brillling, Secretary
New York State Public Service Commission
Three Empire State Plaza
Albany, NY 12223-1350

Dear Secretary Brillling:

The enclosed leaves, issued by Corning Natural Gas Corp are transmitted for filling per discussions with staff recommending the removal of the Transition Surcharge.

First Revised Leaf No. 76 to PSC No. 4 – Gas, Superceding the Original
First Revised Leaf No. 77 to PSC No. 4 – Gas, Superceding the Original
First Revised Leaf No. 79 to PSC No. 4 – Gas, Superceding the Original
5th Revised Leaf No.138-1 to PSC No. 4 – Gas, Superceding Revision 4
First Revised Leaf No.141 to PSC No. 4 – Gas, Superceding the Original
10th Revised Leaf No.169 to PSC No. 4 – Gas, Superceding Revision 9
2nd Revised Leaf No. 78 to PSC No. 5 – Gas, Superceding Revision 1
First Revised Leaf No. 79 to PSC No. 5 – Gas, Superceding the Original
4th Revised Leaf No. 127 to PSC No. 5 – Gas, Superceding Revision 3

Effective: July 16, 2011

Sincerely,

Firouzeh Sarhangi
Chief Financial Officer