

Issue Date: February 28, 2011

Ms. Jaclyn A. Brillling, Secretary  
Public Service Commission  
State of New York  
Three Empire State Plaza  
Albany, New York 12223

Dear Ms. Brillling:

Corning Natural Gas Corporation herewith submits for filing,  
the following statements to PSC No. 4 - Gas, effective  
March 1, 2011.

Gas Adjustment Statement No. GAC-92

Transition Surcharge Statement No. TS-92

Balancing Charge Statement No. BC-92

Very truly yours,

Firouzeh Sarhangi

enclosures