Issue Date: April 30, 2010

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

Dear Ms. Brilling:

Corning Natural Gas Corporation herewith submits for filing, the following statements to PSC No. 4 - Gas, effective May 1, 2010.

Gas Adjustment Statement No. GAC-82 Firm Transportation Statement No. FT-82 Dual Fuel Rate Statement No. DFT-82 Storage Rate Statement No. SS-82 Transition Surcharge Statement No. TS-82 Balancing Charge Statement No. BC-82 Very truly yours,

Firouzeh Sarhangi

enclosures