

Issue Date: December 31, 2010

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  
January 1, 2011.

Gas Adjustment Statement No. GAC-90

Firm Transportation Statement No. FT-90

Dual Fuel Rate Statement No. DFT-90

Storage Rate Statement No. SS-90

Transition Surcharge Statement No. TS-90

Balancing Charge Statement No. BC-90

Very truly yours,

Firouzeh Sarhangi

enclosures