Received: 10/30/2010

Issue Date: October 31, 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 November 1, 2010.

Gas Adjustment Statement No. GAC-88

Firm Transportation Statement No. FT-88

Dual Fuel Rate Statement No. DFT-88

Storage Rate Statement No. SS-88

Transition Surcharge Statement No. TS-88

Balancing Charge Statement No. BC-88

Very truly yours,

Firouzeh Sarhangi

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