

Issue Date: September 14, 2010

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

Dear Ms. Brillling:

After corrections performed due to input from Staff, Corning Natural Gas Corporation herewith submits for filing, the following statement to PSC No. 5 - Gas, effective October 1, 2010

Gas System Benefit Charge Statement GSBC-3

Very truly yours,

Firouzeh Sarhangi

enclosures