September 1, 2010

Honorable Jaclyn A. Brilling, Secretary New York State Public Service Commission Three Empire State Plaza Albany, NY 12223-1350

Dear Secretary Brilling:

The enclosed leaves to PSC4-Gas, issued by Corning Natural Gas Corp are transmitted for filling in compliance with the requirements of the New York State Public Service Commission Order dated June 21, 2010 in Case No. 08-G-1010

10th Revised Leaf No. 75-1 to PSC4-Gas, superseding revision No. 9

Effective: October 1, 2010

Sincerely,

Firouzeh Sarhangi Chief Financial Officer