Received: 08/31/2012

Issue Date: August 31, 2012

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 September 1, 2012.

Gas Adjustment Statement No. GAC-110

Balancing Charge Statement No. BC-110

Very truly yours,

Firouzeh Sarhangi

enclosures