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PSC No. 4 - Gas Corning Natural Gas Corporation Effective: February 16, 2011 Statement Type: RTS Statement No. 2

Corning Natural Gas Corp Statement of Effective Revenue Tax Surcharges

Rates and charges for all service classifications Nos. 1, 2, 5, 6,7&14 shall be increased by multiplying the total of such rates and charges by the following surcharge factors in accordance with General Information Rule 12 (K).

Municipality	Surcharge Factor Per CCF
City of Corning 3% (2% GRT Plus 1% Muni)	1.0309
Village of Addison (2% GRT)	1.0204
Village of Painted Post (2% GRT)	1.0204
Village of Riverside (2% GRT)	1.0204
Town of Virgil (2% GRT)	1.0204
All Other Areas (1% Muni)	1.0101

Issued By: Firouzeh Sarhangi, CFO Corning, N.Y. 14830

Issued Date: February 16, 2011