PSC NO. 4 - GAS Corning Natural Gas Corporation Effective February 1, 2011	Statement Type: GAC Statement No. 91

GAS ADJUSTMENT CALCULATION

Average Cost of Gas per MCF	\$5.8153
Factor of adjustment	1.01320
Adjusted for Loss and Unaccounted Per Tariff	5.8920
Rate Per CCF Annual Surcharge(Refund)	58.9203 2.6406
Transition Surcharge	0.4000
Resulting Gas Cost in Cents per CCF commencing with billings of February 3, 2011 and thereafter until changed.	61.9609