

Issue Date: February 16, 2011

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

Dear Ms. Brillling:

Corning Natural Gas Corporation herewith submits for filing,
the following Statement to PSC-4, effective
February 16, 2011.

Revenue Tax Surcharges Statement No. RT2-2

Very truly yours,

Firouzeh Sarhangi

enclosures