

Issue Date: December 21, 2010

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 No. 4 - Gas, effective
January 1, 2011.

Revenue Decoupling Mechanism Statement No. RDM-1

Very truly yours,

Firouzeh Sarhangi

enclosures