

Issue Date: December 31, 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 statements to PSC No. 6 - Gas, effective
January 1, 2011.

Gas Adjustment Statement GAC No. 28

Very truly yours,

Firouzeh Sarhangi

enclosures