

Issue Date: December 29, 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.

Merchant Function Charge No. MFC-2

Very truly yours,

Firouzeh Sarhangi

enclosures