

Issue Date: November 30, 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
December 1, 2010.

Gas Adjustment Statement GAC No. 27

Very truly yours,

Firouzeh Sarhangi

enclosures