Issue Date: September 30, 2010

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

Dear Ms. Brilling:

Corning Natural Gas Corporation herewith submits for filing, the following statements to PSC No. 4 - Gas, effective October 1, 2010.

Gas Adjustment Statement No. GAC-87 Firm Transportation Statement No. FT-87 Dual Fuel Rate Statement No. DFT-87 Storage Rate Statement No. SS-87 Transition Surcharge Statement No. TS-87 Balancing Charge Statement No. BC-87 Very truly yours, Firouzeh Sarhangi

enclosures