

Issue Date: February 29, 2012

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. 4 - Gas, effective
March 1, 2012.

Gas Adjustment Statement No. GAC-104

Balancing Charge Statement No. BC-104

Very truly yours,

Firouzeh Sarhangi

enclosures