

Issue Date: November 30, 2011

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 and PSC-5 - Gas, effective
January 1, 2012.

Revenue Decoupling Mechanism Statement No. RDM 3 to PSC-4

Revenue Decoupling Mechanism Statement No. RDM 3 to PSC-5

Very truly yours,

Firouzeh Sarhangi

enclosures