Issue Date: November 15, 2011

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 January 1, 2012.

RDM Reconciliation Statement No. 2

DRA Reconciliation Statement No. 7

Very truly yours,

Firouzeh Sarhangi

enclosures