

August 21, 2008

Honorable Jaclyn A. Brillling, Secretary
New York State Public Service Commission
Three Empire State Plaza
Albany, NY 12223-1350

Dear Secretary Brillling:

The enclosed leaves to PSC5-Gas, issued by Corning Natural Gas Corp are transmitted for filling in compliance with the requirements of the New York State Public Service Commission Case No. 07-M-0548

1st Revised Leaf No. 77 to PSC5-Gas, superseding the Original
1st Revised Leaf No. 78 to PSC5-Gas, superseding the Original

Effective: October 01, 2008

Sincerely,

Firouzeh Sarhangi
Chief Financial Officer