

August 21, 2008

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

Dear Secretary Brilling:

The enclosed leaves to PSC4-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.

2nd Revised Leaf No. 75.1 to PSC4-Gas, superseding Revision 1

Effective: October 01, 2008

Sincerely,

Firouzeh Sarhangi
Chief Financial Officer