September 23, 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 dated June 23, 2008.

4th Revised Leaf No 75.1 to PSC4-Gas, superseding Revision 3

Effective: October 01, 2008

Sincerely,

Firouzeh Sarhangi Chief Financial Officer