

September 12, 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 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.

3rd Revised Leaf No 75.1 to PSC4-Gas, superseding Revision 2
5th Revised Leaf No. 128 to PSC4-Gas, superseding Revision 4
1st Revised Leaf No. 129 to PSC4-Gas, superseding Revision 0
5th Revised Leaf No. 168 to PSC4-Gas, superseding Revision 4

Effective: October 01, 2008

Sincerely,

Firouzeh Sarhangi
Chief Financial Officer