

April 28, 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 leaf to PSC4-Gas, issued by Corning Natural Gas Corp is transmitted per staff to correct language included on the leaf in error.

2nd Revised Leaf No. 139 to PSC4-Gas, superseding Revision 1

Effective: June 20th, 2008

Sincerely,

Firouzeh Sarhangi
Chief Financial Officer