

April 4, 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 Order dated August 30, 2007 in Case 07-G-0299.

7th Revised Leaf No. 138 to PSC4-Gas, superseding revision No. 6
Original Leaf No. 138.1 to PSC4-Gas
4th Revised Leaf No. 168 to PSC4-Gas, superseding revision No. 3
Original Leaf No. 168.1 to PSC4-Gas

Effective: April 5th, 2008

Sincerely,

Firouzeh Sarhangi
Chief Financial Officer