

December 16, 2007

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 December 13, 2007 in Case 07-G-0772.

3rd Revised Leaf No. 72 to PSC4-Gas, superseding revision No. 1
1st Revised Leaf No. 75.1 to PSC4-Gas, superseding the original
4th Revised Leaf No. 128 to PSC4-Gas, superseding revision No. 2
5th Revised Leaf No. 131 to PSC4-Gas, superseding revision No. 3
4th Revised Leaf No. 137 to PSC4-Gas, superseding revision No. 2
6th Revised Leaf No. 138 to PSC4-Gas, superseding revision No. 5
5th Revised Leaf No. 140 to PSC4-Gas, superseding revision No. 3
4th Revised Leaf No. 169 to PSC4-Gas, superseding revision No. 2

Effective: December 17, 2007

Sincerely,

Firouzeh Sarhangi
Chief Financial Officer