

September 28th 2007

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, issued by Corning Natural Gas Corp are transmitted for filling in compliance with the requirements of the New York State Public Service Commission Case 07-G-0299.

2nd Revised Leaf No. 168 to PSC No. 4 - Gas

Effective: November 1st, 2007

Sincerely,

Firouzeh Sarhangi

Chief Financial Officer