

November 19, 2004

Honorable Jaclyn A. Brillling, Secretary
New York State Public Service Commission
Three Empire State Plaza
Albany, NY 12223-1350

Re: Case 03-M-0117 – In the Matter of Implementation of Chapter 686 of the
Laws of 2003 Order Relating to Implementation of Chapter 686 of the
Laws of 2003 and Pro-Ration of Consolidated Bills

Dear Secretary Brillling:

The enclosed leaf, issued by Corning Natural Gas Corp is transmitted for filing in compliance with the requirements of the New York State Public Service Commission.

Second Revised Leaf No. 176 to PSC No. 4 – Gas

Effective: November 19, 2004.

Today's filing is in compliance with the Commission's Order of October 25, 2004 in the subject Case.

Sincerely,

Gary K. Earley
Treasurer