

April 9, 2004

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

Re: Case No. 02-G-0003

Dear Acting Secretary Brillling:

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.

Second Revised Leaf No. 172 to PSC No. 4 – Gas
First Revised Leaf No. 80.1 to PSC No. 4 – Gas
First Revised Leaf No. 80.2 to PSC No. 4 – Gas
First Revised Leaf No. 80.4 to PSC No. 4 – Gas
First Revised Leaf No. 80.6 to PSC No. 4 – Gas

Effective: April 10, 2004

The filing is in compliance with the Commission's Order issued April 8, 2004 in Case No. 02-G-0003, the Company's Restructuring Proceeding.

Sincerely,

Gary K. Earley
Treasurer