

September 24, 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 PSC5-Gas, issued by Corning Natural Gas Corp are transmitted for filing in compliance with the requirements of the New York State Public Service Commission.

2nd Revised Leaf No. 109 to PSC5-Gas, superseding Revision 1
1st Revised Leaf No. 110 to PSC5-Gas, superseding Revision 0
1st Revised Leaf No. 123 to PSC5-Gas, superseding Revision 0
2nd Revised Leaf No. 127 to PSC5-Gas, superseding Revision 1

The foregoing revisions are being filed for the purpose of increasing revenues from the Company's gas operations by \$1,689,911, using as a Rate Year the 12-month period ending June 30, 2010. This increase represents a 7.02 percent average increase on total firm full-service gas customers and firm transportation customers (including an equivalent level of gas supply costs).

Effective: October 24, 2008

Sincerely,

Firouzeh Sarhangi
Chief Financial Officer

