

September 12, 2008

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 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 Case No. 07-M-0548 dated June 23, 2008.

2nd Revised Leaf No. 77 to PSC5-Gas, superseding Revision 1
1st Revised Leaf No. 109 to PSC5-Gas, superseding Revision 0
1st Revised Leaf No. 127 to PSC5-Gas, superseding Revision 0

Effective: October 01, 2008

Sincerely,

Firouzeh Sarhangi
Chief Financial Officer