

June 26, 2008

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

Dear Secretary Brillling:

Corning Natural Gas Corporation is filing tariff PSC No.6 superseding PSC No.2. The above represents the tariff revisions required for Corning Natural Gas Corporation to file its tariff electronically.

Effective: September 01, 2008

Sincerely,

Firouzeh Sarhangi

Vice President - Chief Financial Officer