

April 28, 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 PSC4-Gas, issued by Corning Natural Gas Corp are transmitted for filling in compliance with the requirements of the New York State Public Service Commission Dated December 13, 2007 in Case No. 07-G-0772

3rd Revised Leaf No. 75 to PSC4-Gas, superseding Revision 2

Effective: June 20th, 2008

Sincerely,

Firouzeh Sarhangi
Chief Financial Officer