

April 28, 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 filling in compliance with the requirements of the New York State Public Service Commission Dated December 13, 2007 in Case No. 07-G-0772

1st Revised Leaf No. 76 to PSC5-Gas, superseding the Original

Effective: June 20th, 2008

Sincerely,

Firouzeh Sarhangi  
Chief Financial Officer