

April 4, 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 Order dated August 30, 2007 in Case 07-G-0299.

1st Revised Leaf No. 126 to PSC5-Gas, superseding the Original
Original Leaf No. 126.1 to PSC5-Gas
1st Revised Leaf No. 129 to PSC5-Gas, superseding the Original
Original Leaf No. 129.1 to PSC5-Gas

Effective: April 5th, 2008

Sincerely,

Firouzeh Sarhangi
Chief Financial Officer