

February 4, 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.5 superseding PSC No.3.

The above represents the tariff revisions required for Corning Natural Gas Corporation to file its tariff electronically.

Effective: April 01, 2008

Sincerely,

Firouzeh Sarhangi

Vice President - Chief Financial Officer