January 30, 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 Order dated August 23, 2007 in Case 06-G-0059.

2nd Revised Leaf No. 64 to PSC4-Gas, superseding revision No. 1 2nd Revised Leaf No. 65 to PSC4-Gas, superseding revision No. 1 2nd Revised Leaf No. 66 to PSC4-Gas, superseding revision No. 1 1st Revised Leaf No. 67.1 to PSC4-Gas, superseding revision the Original

Effective: January 319, 2008

Sincerely,

Firouzeh Sarhangi Chief Financial Officer