

December 21, 2007

Honorable Jaclyn A. Brillling, Secretary
New York State Public Service Commission
Three Empire State Plaza
Albany, NY 12223-1350

Dear Secretary Brillling:

The enclosed leaf to PSC4-Gas is issued by Corning Natural Gas Corp and transmitted for filing in compliance with the requirements of the New York State Public Service Commission.

2nd Revised Leaf No. 37 to PSC4-Gas, superseding revision No. 1

Effective: February 22, 2008

Sincerely,

Firouzeh Sarhangi
Chief Financial Officer