

September 28<sup>th</sup> 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 leaves, issued by Corning Natural Gas Corp are transmitted for filling in compliance with the requirements of the New York State Public Service Commission Case 07-G-0299.

2nd Revised Leaf No. 168 to PSC No. 4 - Gas

Effective: November 1st, 2007

Sincerely,

Firouzeh Sarhangi

Chief Financial Officer