

October 26, 2007

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, issued by Corning Natural Gas Corp are transmitted for filling in compliance with the requirements of the New York State Public Service Commission.

1st Revised Leaf No. 37 to PSC No. 4 - Gas

Effective: January 22, 2008

Sincerely,

Firouzeh Sarhangi

Chief Financial Officer