

November 1, 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.

5th Revised Leaf No. 138 to PSC No. 4 - Gas Superseding Revision 3
1st Revised Leaf No. 139 to PSC No. 4 - Gas Original
3rd Revised Leaf No 168 to PSC No. 4 - Gas Superseding Revision 2

Effective: November 1, 2007

Sincerely,

Firouzeh Sarhangi

Chief Financial Officer