

June 28th 2007

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

Re: Reference Rate Case Filed June 28th, 2007

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.

2nd Revised Leaf No. 72 to PSC No. 4 - Gas
3rd Revised Leaf No. 128 to PSC No. 4 - Gas
4th Revised Leaf No. 131 to PSC No. 4 - Gas
3rd Revised Leaf No. 137 to PSC No. 4 - Gas
4th Revised Leaf No. 138 to PSC No. 4 - Gas
4th Revised Leaf No. 140 to PSC No. 4 - Gas
3th Revised Leaf No. 169 to PSC No. 4 - Gas

Effective: July 28th, 2007

Sincerely,

Firouzeh Sarhangi

Chief Financial Officer