

December 22, 2004

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 filing in compliance with the requirements of the New York State Public Service Commission.

1st Revised Leaf No. 131 to PSC No. 4 - Gas
1st Revised Leaf No. 140 to PSC No. 4 - Gas

Effective: April 1, 2005

This filing is a clarification of a very old policy regarding customer qualification for Service Classification No. 2. Service Classification No. 2 (and the associated S.C. 7) is for industrial customers that use a minimum annual volume of 100,000 Mcf. This filing will make sure that this annual volume level for S.C. 2 is clearly stated in the Company's tariff

Sincerely,

Gary K. Earley
Treasurer