

Denise A. Hauselt  
Assistant General Counsel  
and  
Secretary

Corning Incorporated  
One Riverfront Plaza  
Corning, NY 14831

t 607 974 8679  
f 607 974 6686  
hauselt@corning.com

www.corning.com

0018

July 25, 2002

**By Federal Express**

Mr. Jonathan G. Katz  
Secretary  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549

RECEIVED  
OFFICE OF THE SECRETARY

JUL 26 2002

Re: Corning Incorporated CEO and CFO  
Sworn Statements Pursuant to Section  
21(a)(1) of Securities Exchange Act of 1934

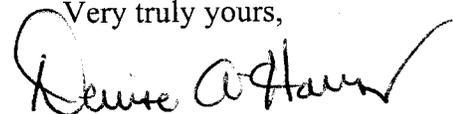
**CORNING**  
Discovering Beyond Imagination

Dear Mr. Katz,

Pursuant to the June 27, 2002 Order issued by the Securities and Exchange Commission, enclosed are the required Statements under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings for Corning Incorporated as signed on July 24<sup>th</sup> by James R. Houghton (Chairman and Chief Executive Officer) and James B. Flaws (Vice Chairman and Chief Financial Officer). Yesterday Corning Incorporated also filed its Second Quarter 2002 Report on Form 10-Q by EDGAR.

Please contact me if you have any questions.

Very truly yours,



Enclosures (2)  
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**STATEMENT UNDER OATH OF PRINCIPAL EXECUTIVE  
OFFICER AND PRINCIPAL FINANCIAL OFFICER  
REGARDING FACTS AND CIRCUMSTANCES RELATING  
TO EXCHANGE ACT FILINGS**

I, James B. Flaws, Vice Chairman and Chief Financial Officer, state and attest that:

- (1) to the best of my knowledge, based upon a review of the covered reports of Corning Incorporated, and, except as corrected or supplemented in a subsequent covered report:
  - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
  - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with Corning Incorporated's Audit Committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
  - Annual Report on Form 10-K for Fiscal Year ended December 31, 2001 as filed with the U.S. Securities and Exchange Commission on March 4, 2002 and Annual Report on Form 10-K/A for Fiscal Year ended December 31, 2001 as filed with the U.S. Securities and Exchange Commission on March 7, 2002 of Corning Incorporated;
  - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Corning Incorporated filed with the Commission subsequent to the filing of the Form 10-K identified above; and
  - any amendments to any of the foregoing.

James B. Flaws  
James B. Flaws  
Vice Chairman and Chief Financial Officer  
Corning Incorporated

Date: July 24, 2002

Subscribed and sworn to before me  
this 24 day of July, 2002.

Sherry L. Smith  
Notary Public

My Commission Expires:

**SHERRY L. SMITH**  
Notary Public, State of New York  
Steuben County, No. 5009687  
Commission Expires March 15, 2003