



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

April 13, 2017

Via E-Mail

R. Toney Tripeny  
Senior Vice President and Chief Financial Officer  
Corning Inc.  
One Riverfront Plaza  
Corning, NY 14831

**Re: Corning Inc.  
Form 10-K for the Fiscal Year Ended December 12, 2016  
Filed February 6, 2017  
File No. 1-3247**

Dear Mr. Tripeny:

We refer you to our comment letter dated March 31, 2017 regarding business contacts with Syria and Sudan. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Pamela Long  
Assistant Director  
Division of Corporation Finance