



DIVISION OF
CORPORATION FINANCE

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

August 2, 2022

Edward A. Schlesinger
Chief Financial Officer
Corning Inc.
One Riverfront Plaza
Corning, New York, 14831

Re: Corning Inc.
Form 10-K for Fiscal Year Ended December 31, 2021
Filed February 14, 2022
File No. 001-03247

Dear Mr. Schlesinger:

We have completed our review of your filing. 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,

Division of Corporation Finance
Office of Manufacturing

cc: Linda E. Jolly