



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