



DIVISION OF  
CORPORATION FINANCE

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

February 15, 2024

Edward Schlesinger  
Chief Financial Officer  
Corning Incorporated  
One Riverfront Plaza  
Corning, NY 14831

**Re: Corning Incorporated**  
**Form 10-K for the Year Ended December 31, 2022**  
**Form 10-Q for the Period Ended September 30, 2023**  
**File No. 001-03247**

Dear Edward 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