CORNING INCORPORATED
CORNING, N.Y.
HAZARDOUS WASTE STORAGE AREA CLOSURE PLAN
FALLBROOK
EPA I.D. NUMBER NYD000824425

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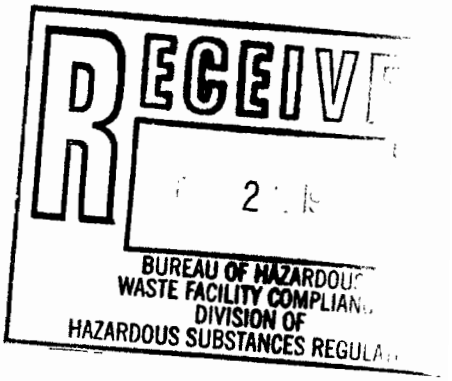


CORNING INCORPORATED

FALLBROOK - EPA I.D. NUMBER NYD000824425

CORNING, N.Y.

6 NYCRR 373.3 CLOSURE PLAN

REVISED PLAN SEPTEMBER 1984

UPDATED NOVEMBER 1984

UPDATED OCTOBER 1990

- -

ENVIRONMENTAL CONTROL COORDINATOR	Karen S. Gross Corning Incorporated HP-ME-01-025-A10 Corning, N.Y. 14831 607-974-6399
PLANT REPRESENTATIVE	Kevin Konopski Corning Incorporated TY-FB-01-1 Corning, N.Y. 14831 607-974-5392

CORNING INCORPORATED
CORNING, N.Y.
HAZARDOUS WASTE STORAGE AREA CLOSURE PLAN
FALLBROOK-EPA I.D. NUMBER NYD000824425

1.0 GENERAL

The purpose of this document is to establish a plan, in accordance with the provisions of 6 NYCRR sub-part 373-3.7, to fulfill final closure of the two (2) Hazardous Waste Storage Areas located at the Fallbrook facility of Corning Incorporated in Corning, N.Y. This closure plan is intended for the elimination of interim status, and thereafter, allowing this facility to be only a generator.

The location of the two (2) Hazardous Waste Storage Areas are shown in Figure 1.1.

The two (2) Hazardous Waste Storage Areas are independent of one another, and may or may not be closed simultaneously. The two (2) areas are:

- Hazardous Waste Hopper Storage Area
- Hazardous Waste Drum Storage Pad (not used since 1987)

This plan is designed such that specific information regarding the closure of each of these areas is presented in detail in Sections 2 and 3. The more generic closure information is presented as part of the basic plan presented in this section.

The Sear-Brown Group, Inc. of Rochester, N.Y. has been retained by Corning Incorporated to provide the independent professional engineer Closure Certification.

1.1 CLOSURE PERFORMANCE STANDARD

This closure plan is designed to ensure that the Hazardous Waste Storage Areas located at this site will be closed in a manner that:

(1) minimizes the need for further maintenance; and
(2) controls, minimizes or eliminates, to the extent necessary to protect human health and the environment, post-closure escape of hazardous waste, hazardous constituents, leachate, contaminated run-off, or hazardous waste decomposition products to the ground or surface waters or to the atmosphere.

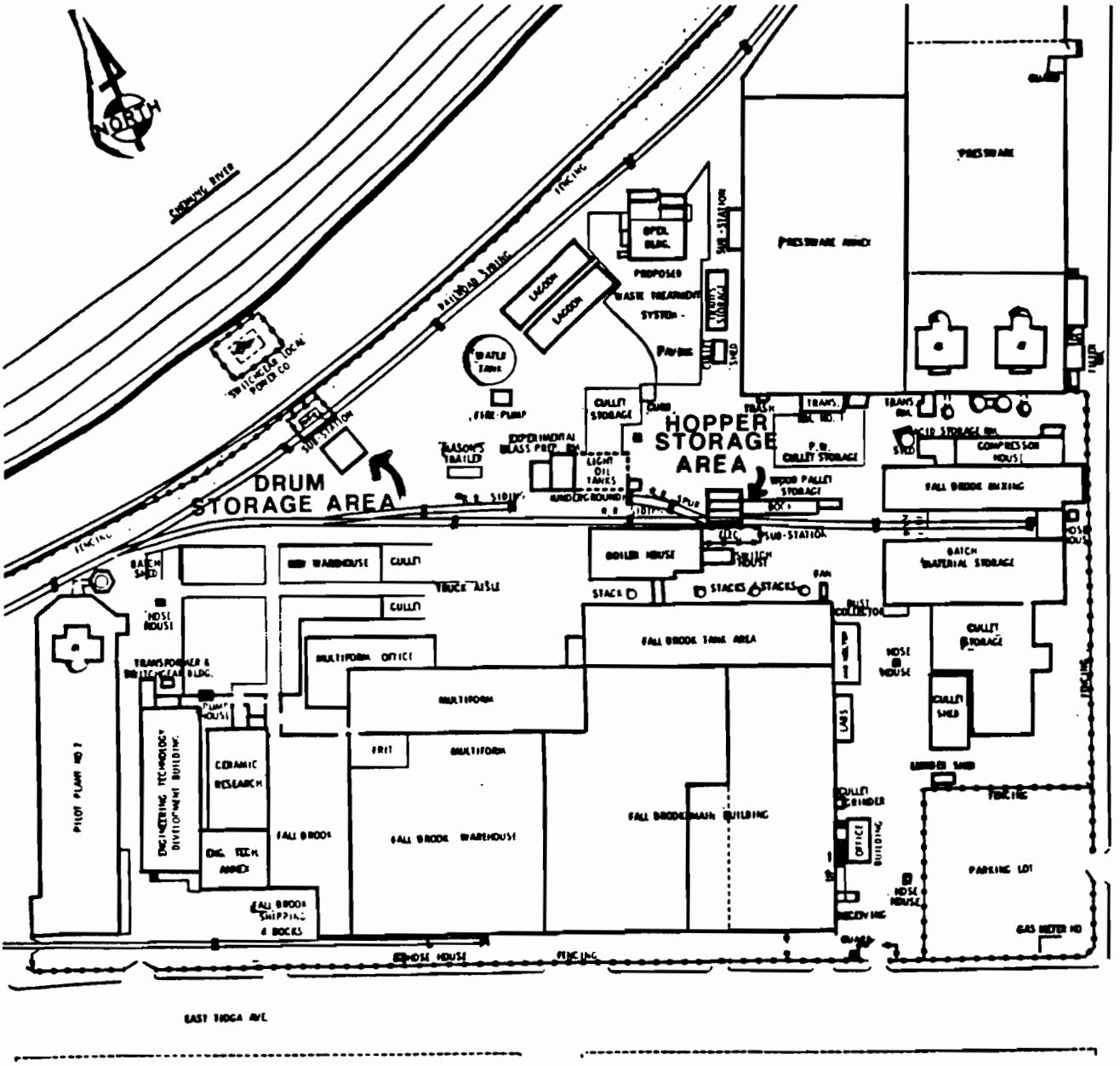


FIGURE 1.1

THE
SEAR-BROWN
GROUP
FULL-SERVICE
DESIGN PROFESSIONALS

85 METRO PARK
ROCHESTER NEW YORK
14623

716-475-1440
FAX: 716-272-1814

FALLBROOK PLANT

City of Corning, Steuben County, New York

LOCATION OF HAZARDOUS WASTE STORAGE AREAS

not to scale

Post closure activities are not required.

Sampling procedures and laboratory analysis will be consistent with methods outlined in appropriate NYSDEC and EPA documents.

Appropriate cleaning procedures will be implemented for each Hazardous Waste Storage Area. Following outlined procedures, appropriate samples will be taken to confirm the level of contamination, if any, which may remain in the area.

1.2 FINAL CLOSURE ACTIVITIES

Corning Incorporated expects to perform final closure activities on each of the Hazardous Waste Storage Areas on the site by the end of 1990. The closure schedule is presented in Figure 1.2. The procedures for final closure of the two (2) Hazardous Waste Storage Areas located at this facility, including waste removal, cleanup and decontamination activities are described in detail in Sections 2 and 3 of this document.

1.3 SAFETY AND HYGIENE

The successful bidding Contractor will assure that workers who are engaged in activities associated with the closure of the Hazardous Waste Storage Areas on this site are provided with proper safety clothing and devices, training, hygiene facilities and work environment so as to minimize their exposure to the hazards associated with the work.

1.4 WORK AREA PREPARATION

The successful bidding Contractor will insure that:

- Prior to any activity in the planned work area, proper signs will be displayed at all entrances or routes of access to the work area.

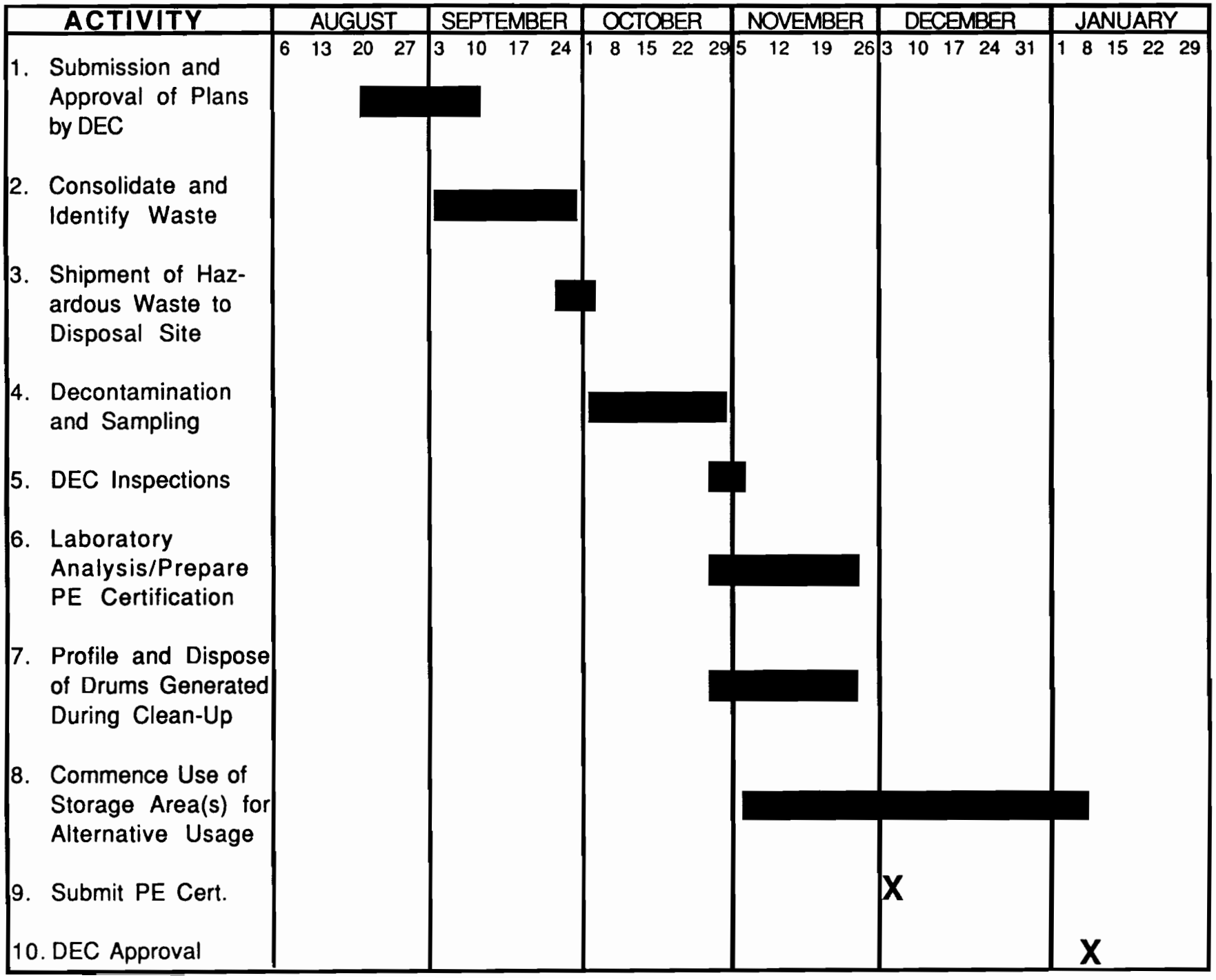
- The work area shall be isolated for the duration of the cleanup by the placement of appropriate fencing, signs, tape or locks.

- No one will be allowed inside the work area without proper protective clothing and, if conditions warrant, a respirator.

CORNING INCORPORATED

Figure 1.2 CLOSURE SCHEDULE

The Sear-Brown Group



1.5 FINAL CLEANUP OF THE WORK AREA

When all of the hazardous waste has been removed from the isolated area, the entire area shall be properly cleaned (eg. Wet wiped, steam cleaned, etc.). Equipment, machinery, scaffolding, tools, etc. within the isolated work area shall not be removed without first being cleaned.

Cleaning is to be continued until sample analysis indicates that the area is below acceptable levels. If test results exceed the action level, clean up and testing shall be repeated until test results are below acceptable levels.

Usage of the hazardous waste hopper storage area for the accumulation of hazardous waste for a period not to exceed 90 days will commence immediately after a favorable inspection of the area by a NYSDEC representative. The inspection is expected to precede the receipt of laboratory results.

Since this area is currently used as an active hazardous waste accumulation area, it would place a hardship on the facility to keep the hopper accumulation area closed any longer than necessary.

Upon completion of a favorable DEC inspection of the hazardous waste drum accumulation area which is no longer in use, the area will be utilized for accumulation of nonhazardous materials. It is expected that this inspection will occur at the same time as the hazardous waste hopper accumulation area inspection.

1.6 DISPOSAL OF HAZARDOUS WASTE/MATERIAL

All waste generated within the isolated work area including drums, plastic sheeting, tape cleaning materials, protective clothing, brushes, pails, brooms, and all other disposable material or items used on the work area shall be packed, sealed and disposed of according to proper procedures.

Collected items are to be placed in an appropriate container and sealed. Waste containers are to be properly labeled and properly handled at satellite accumulation areas until shipment to a hazardous waste disposal site. Hazardous waste disposal accumulation time will be less than 90 days.

Wastewater generated during the cleaning will be stored in drums and tested to determine if the wastewater is hazardous. If the wastewater is hazardous, it will be transported off-site to an appropriate TSDF. If the wastewater is nonhazardous, it will be disposed of as industrial wastewater.

1.7 CLOSURE COST ESTIMATE

The closure cost estimate may be found in Appendix A.

CORNING INCORPORATED
CORNING, N.Y.
HAZARDOUS WASTE STORAGE AREA CLOSURE PLAN
FALLBROOK-EPA I.D. NUMBER NYD000824425

2.0 HAZARDOUS WASTE HOPPER STORAGE AREA

2.1 GENERAL

This portion of the closure plan covers only that waste area associated with the storage of hazardous waste in hoppers in the hazardous waste hopper storage area at Fallbrook. It does not affect other waste generating operations covered by EPA I.D. Number NYD000824425.

Corning Incorporated expects to begin implementation of this section of the closure plan in November 1990.

This section identifies the steps that are required to close this hazardous waste hopper storage area. A post closure plan is not required since all wastes will be removed prior to, or at the time of, closure.

Corning will submit to the NYSDEC, certification that the hazardous waste hopper storage area has been closed in accordance with the approved plan. This certification will be signed by an independent professional engineer registered in N.Y.

Hazardous waste is stored in roll-off containers at the hopper hazardous waste storage area. The usual practice is to store one hazardous waste roll-off container in the area. Infrequently, a second hazardous waste roll-off has been stored on the area.

The pad on which the hoppers are stored is constructed of concrete. On three sides of the pad there is a trench on the perimeter of the concrete which varies from 12 to 15 inches deep. This trench prevents stormwater from flowing off the concrete pad onto the area surrounding the pad.

The fourth side of the pad, which does not contain a trench, is adjacent to asphalt, and is bordered by a concrete wall. The asphalt slopes down to the pad and the pad is therefore down-gradient with respect to surface water run-off.

The concrete pad appears to be sound and does not contain holes or cracks. The area around the pad is either bare soil or asphalt.

The maximum inventory of waste at any given time during the operating life of this area was (32) tons of material. All hazardous waste in storage in this area will have been removed to an approved disposal site prior to closure.

The hazardous wastes that have been stored in the hopper storage area are listed in Table 2.1.

The estimated final inventory of hazardous waste to be removed from the hopper storage area is presented in Table 2.2.

The hazardous wastes in the final inventory will be transported by a licensed hazardous waste transporter, to one or more of the TSDFs listed in Table 2.3 who have disposed of previously accumulated waste from this area.

TABLE 2.1

HAZARDOUS WASTES STORED IN HOPPER STORAGE AREA

FALLBROOK PLANT

Proper Shipping Name	UN/NA #	EPA #	Description	Hazard Class
Hazardous Waste Solid N.O.S.	NA9188	D004 D005 D006 D008 D010	Cullet/Tank Debris	ORM-E
Hazardous Waste Solid N.O.S.	NA9189	D005 D007 D008	Cullet/Tank Debris	ORM-E
Hazardous Waste Solid N.O.S.	NA9189	D004 D005 D008	Cullet/Tank Debris	ORM-E
Hazardous Waste Solid N.O.S.	NA9189	D008	Cullet/Tank Debris	ORM-E

TABLE 2.2

HOPPER STORAGE AREA FINAL HAZARDOUS WASTE INVENTORY

FALLBROOK PLANT

WASTE	EPA #	QUANTITY
Cullet/Tank Debris	D004 D005 D006 D008 D010	1 hopper

2.2 CLEANUP

The cleanup work will be conducted using a qualified outside environmental contractor, or properly trained Corning personnel, under the supervision of the independent engineer.

The hazardous waste hopper storage area and trench will be cleaned by one or more of the following methods: steam cleaning, high pressure water cleaning, or hand scrubbing. All water/residue generated during cleaning will be collected in approved containers. Representative samples will then be collected and analyzed.

If laboratory analysis indicates that the wastewater is hazardous, it will be properly packaged, labeled and shipped to an approved disposal site. If the wastewater is nonhazardous, it will be disposed of as industrial wastewater.

All other waste generated within the isolated work area including drums, plastic sheeting, tape, cleaning materials, protective clothing, brushes, pails, brooms, and all other disposable material or items used in the work area shall be packed, sealed and disposed of according to proper procedures.

Collected items are to be placed in a containment drum and sealed. Waste containers are to be properly labeled and properly handled at satellite hazardous waste accumulation areas until shipment to a hazardous waste disposal site. This accumulation time will be less than 90 days.

Following the initial clean-up, the testing described in Section 2.3 will be implemented. Should the testing results indicate that the minimum standards discussed in Section 2.3 are not met, then further decontamination, as necessary, will be undertaken and the appropriate testing will be repeated. This procedure will continue until the standards discussed in Section 2.3 are met.

TABLE 2.3

HOPPER STORAGE AREA HAZARDOUS WASTE TRANSPORTERS AND TSDFs

FALLBROOK PLANT

Transporters:	EPA I.D. #
Tonawanda Tank Transport Service Inc.	NYD097644801
TSDFs:	
GSX Service of South Carolina, Inc. Route 1 Box 255 Pinewood, SC 29125	SCD070375985
SCA Chemical Services, Inc. (Chemical Waste Management - Chemical Services) 1550 Balmer Road Model City, N.Y. 14107	NYD049836679
Fondessy Enterprises, Inc. (Envirosafe Services of Ohio, Inc.) 786 Otter Creek Rd. Oregon, OH 43616	OHD045243706
Michigan Disposal, Inc. 49350 North I-194 Service Drive Belleville, MI 48111	MID000724831

2.3 TESTING

Following the initial decontamination of the concrete floor, the collected decontamination water will be tested to determine if it is a RCRA hazardous waste. The hazardous waste standards listed in 40 CFR 261 and 6 NYCRR 371 will be the action levels utilized for disposal of the decontamination water.

Following decontamination of the hopper storage area, three wipe samples will be collected from selected areas on the concrete pad. The wipe samples will be analyzed using the methods listed in Table 2.4. The action levels used to evaluate the cleanup of the storage area will be provided by the DEC in order to meet the Closure Standard.

TABLE 2.4

ANALYTICAL METHODS
HAZARDOUS WASTE HOPPER STORAGE AREA
FALLBROOK PLANT

Analyte	Method
Arsenic	SW846-7061
Barium	SW846-7080
Cadmium	SW846-7131
Chromium	SW846-7191
Lead	SW846-7421
Selenium	SW846-7741

2.4 SOIL SAMPLES

No soil samples will be taken from the soil surrounding the hopper storage area since the trench appears to have adequately prevented stormwater runoff.

CORNING INCORPORATED
CORNING, N.Y.
HAZARDOUS WASTE STORAGE AREA CLOSURE PLAN
FALLBROOK-EPA I.D. NUMBER NYD000824425

3.0 HAZARDOUS WASTE DRUM STORAGE PAD

3.1 GENERAL

This portion of the closure plan covers only that waste area associated with the storage of hazardous waste in containers on the hazardous waste drum storage pad at Fallbrook. It does not affect other waste generating operations covered by EPA permit NYD000824425. This area has not been used for the storage of hazardous waste since 1987.

Corning Incorporated expects to begin implementation of this section of the closure plan in November 1990.

This section identifies the steps that are required to close this hazardous waste drum storage area. A post closure plan is not required since all wastes have been removed prior to closure.

Corning will submit to the NYSDEC, certification that the hazardous waste storage area has been closed in accordance with the approved plan. This certification will be signed by an independent professional engineer registered in N.Y.

The maximum inventory of waste at any given time during the operating life of this area was (30) 55-gallon drums in addition to other smaller miscellaneous containers. The waste was never stored any higher than two drums.

There is no final inventory of hazardous waste to be removed from the area since the hazardous waste drum storage pad is no longer in use.

The hazardous wastes that have been previously stored on the drum storage pad are listed in Table 3.1.

A listing of the Transporters and TSDFs used previously are listed in Table 3.2.

The drums of hazardous wastes were stored in this area on pallets on asphalt. The integrity of the pad has been reduced by several cracks and small holes. Several oil-like stains were observed on the pad surface. The pad is not surrounded by a containment dike. There is no stormwater drainage system. Stormwater appears to collect at a bare soil low point just outside the pad.

3.2 CLEANUP

The cleanup work will be conducted using either a qualified outside environmental contractor, or properly trained Corning personnel, under the supervision of the independent engineer.

The hazardous waste drum storage pad will be cleaned by one or more of the following methods: steam cleaning, high pressure water cleaning, or hand scrubbing. All water/residue generated during cleaning will be collected in approved containers. Representative samples will then be collected and analyzed.

If laboratory analysis indicates that the wastewater is hazardous it will be properly packaged, labeled and shipped to an approved disposal site. If the wastewater is nonhazardous, it will be disposed of as industrial wastewater.

All other waste generated within the isolated work area including drums, plastic sheeting, tape, cleaning materials, protective clothing, brushes, pails, brooms, and all other disposable material or items used in the work area shall be packed, sealed and disposed of according to proper procedures.

Collected items are to be placed in a containment drum and sealed. Waste containers are to be properly labeled and properly handled in satellite hazardous waste accumulation areas until shipment to a hazardous waste disposal site. This accumulation time will be less than 90 days.

Following the initial clean-up, the testing described in Section 3.3 will be implemented. Should the testing results indicate that the minimum standards discussed in Section 3.3 are not met, then further decontamination, as necessary, will be undertaken and the appropriate testing will be repeated. This procedure will continue until the standards discussed in Section 3.3 are met.

TABLE 3.1

HAZARDOUS WASTES STORED ON DRUM STORAGE PAD

FALLBROOK PLANT

Proper Shipping Name	UN/NA #	EPA #	Description	Hazard Class
Waste Solvents N.O.S.	UN1993	D001	Mineral Spirits	Flammable
Waste 1,1,1-Trichloroethane	UN2831	F001	Spent trichloroethane used in degreasing	ORM-A
Waste Hydrochloric Acid	UN1789	D002	Waste hydrochloric acid	Corrosive
Waste Oil	NA1270	X721	Waste oil	Combustible Liquid
Waste Aresenic Acid	UN1554 UN1553	D004 D008	off-spec Arsenic Acid	Poison B
Waste Sodium Hydroxide Liquid	UN1824	D002	Waste Oakite, waste caustic soda	Corrosive
Waste Flammable Liquid, N.O.S.	UN1993	D001	Waste Paint	Flammable
Waste Petroleum Naptha	UN1255	D001	Petroleum Naptha	Combustible Liquid
Waste Gasoline	UN1203	D001	Waste Gasoline Solution	Flammable
Waste Corrosive Liquid N.O.S.	UN1760	D002		ORM-E
Waste Corrosive Solid, N.O.S.	UN1759	D002		ORM-E
Hazardous Waste Solid N.O.S.	NA9189	F002		ORM-E
Waste Flammable Liquid, N.O.S.	UN1230	F003	Methanol	Flammable

TABLE 3.1 (Cont'd)

FALLBROOK PLANT

Waste Flammable Liquid, N.O.S.	UN1090	D001	Waste Acetone	Flammable
Hazardous Waste Solid, N.O.S.	NA9189	X910 U228 D006		ORM-E
Hazardous Waste Liquid N.O.S.	NA9189	X900		ORM-E
Waste Corrosive Solid	UN1758	D002	Chromic acid	Corrosive
Waste Corrosive Liquid	UN1757	D002	Chromic Fluoride Solution	Corrosive
Waste Flammable Solid, N.O.S.	UN1325	D001		Flammable
Waste Oxidizer N.O.S.	UN1479	D001	Waste salts (Sodium Nitrate)	Oxidizer

TABLE 3.2

HOPPER STORAGE AREA HAZARDOUS WASTE TRANSPORTERS AND TSDFs

FALLBROOK PLANT

Transporters:	EPA I.D. #
Tonawanda Tank Transport Service Inc.	NYD097644801
Franks Vacuum Truck Service	NYD982792814
Buffalo Fuel, Inc.	NYD051809952
TSDFs:	
Ashland Chemical Co. 3 Broad Street Binghamton, N.Y. 13902	NYD049253719
Solvent Recovery Service 1200 Sulvan St. Linden, NJ 07036	NJD002182897
Fondessy Enterprises, Inc. (Envirosafe Service of Ohio, Inc.) 876 Otter Creek Rd. Oregon, OH 43616	OHD045243706
Safety Kleen Corp. (2-074-01) Rt 34 N. Rd. #1 Waverly, N.Y. 14892	NYD000708156
Advanced Environmental Technology Corp. Goldmine Rd. Flanders, NJ 07836	NJD080631369
Haz-o-Waste Corp. Canal Road Wampsville, N.Y. 13163	NYD057770109
Perk/Cyclechem 217 South First Street Elizabeth, NJ 07206	NJD002200406

3.3 TESTING

Three wipe samples will be taken from selected areas on the pad. A small portion from the edge of the asphalt pad will be chipped off and analyzed. In addition, three (3) subsurface samples will be collected at a depth of one (1) ft. under selected cracks and holes in the asphalt of the drum storage pad. The wipe samples, asphalt chip and the subsurface samples will be analyzed by the methods listed in Table 3.3. The action levels used to evaluate the cleanup of the storage area will be provided by the DEC in order to meet the Closure Standard.

Following the initial decontamination of the drum storage pad, the collected decontamination water will be tested to determine if it is a RCRA hazardous waste. The hazardous waste standards in 40 CFR 261 and 6 NYCRR 371 will be utilized for determining the proper disposal of the decontamination water.

TABLE 3.3

ANALYTICAL METHODS
HAZARDOUS WASTE DRUM STORAGE PAD
FALLBROOK PLANT

Analysis/Analyte	Method
1,1,1-Trichloroethane	SW846-8010
Arsenic	SW846-7061
Cadmium	SW846-7131
Lead	SW846-7421
Ignitability	SW846-1010
Corrosivity	SW846-1110

3.4 SOIL SAMPLES

One (1) soil sample will be collected from the low point where any spilled material or stormwater runoff may have accumulated. This sample will be analyzed by the methods listed in Table 3.3.

Should the soil sample analysis exceed the action level provided by the DEC, the level found in the soil sample analysis will be compared to the background soil level in the area. The background level will be determined by analysis of a background soil sample collected an appropriate distance from the storage area.

If the soil sample analysis exceeds the action level provided by the DEC to meet the Closure Standard and the background level, then soil will be removed from the area where the soil sample was taken and placed in drums or lined roll-off containers suitable for hazardous waste. The sampling will be repeated in the excavation and this process will continue until the soil sample analysis is below the action levels.

APPENDIX A

Corning Incorporated
Corning, New York 14831
607.974.9000

CORNING

August 3, 1990

Ms. Margaret E. O'Neil
Solid Waste Management Specialist
NYS Dept. of Environmental Conservation
Div. of Hazardous Substances Regulation
50 Wolf Road - Room 204
Albany, NY 12233-7253

RE: Corning Incorporated
Fall Brook Plant
Facility ID #NYD000824425

Dear Ms. O'Neil:

Subsequent to your letter dated July 17, 1990, and telephone conversation of August 1, 1990 with Joseph Kane regarding Corning's Fall Brook plant, I am attaching herewith an updated financial assurance statement which includes Fall Brook. Specifically, a closure cost estimate has been listed for Fall Brook on the facility summary sheet, and this estimate has been included on the Part B - Alternative I liability coverage sheet.

The Price Waterhouse analysis letters are being re-filed; please consider this submittal an amendment to my March 26, 1990 financial test letter.

Finally, be advised that Corning has communicated with Salvatore Carlomagno of DEC regarding RCRA interim status closure of storage areas at all New York plants, and their subsequent classification as generator-only facilities.

Very Truly Yours,

Richard B. Klein
Vice President & Treasurer

cc: Mr. J. F. Kane
Mr. P. K. Maier

CORNING INCORPORATED
TREATMENT OR STORAGE FACILITIES
MARCH, 1990
(AMENDED AUGUST, 1990)

CLOSURE COST ESTIMATES

FACILITY	ID#	EPA REGION	ESTIMATED CLOSURE COST
New York			
Big Flats, NY	NYD013666821	II	48,000
Erwin Ceramics, Corning, NY	NYD000824433	II	39,000
Erwin EMP, Corning, NY	NYD000824367	II	51,000
Pressware, Corning, NY	NYD000824409	II	23,000
Steuben, Corning, NY	NYD000824359	II	5,000
Fall Brook, Corning, NY	NYD000824425	II	31,000
West Virginia			
Martinsburg, WV	WVD003074770	III	24,000
Paden City, WV	WVD016120461	III	55,000
Parkersburg, WV	WVD004386074	III	8,000
Kentucky			
Harrodsburg, KY	KYD006388797	IV	170,000
	TOTAL CLOSURE COSTS		454,000
POST CLOSURE COST ESTIMATES			
Bluffton, IN	IND005557244	V	975,000
	TOTAL POST CLOSURE COSTS		975,000
	TOTAL CLOSURE & POST CLOSURE COSTS		1,429,000

Part B. Closure or Post-Closure Care and Liability Coverage

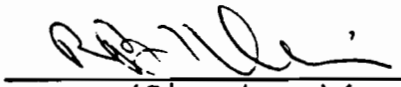
Alternative I

1.	Sum of current closure and post-closure cost estimates (total of all cost estimates listed above).	$ 1,429,000
2.	Amount of annual aggregate liability coverage to be demonstrated.	$ 2,000,000
3.	Sum of lines 1 and 2	$ 3,429,000
*4.	Total Liabilities (if any portion of your closure or post-closure cost estimate is included in your total liabilities, you may deduct that portion from this line and add that amount to lines 5 and 6).	$1,617,900,000
*5.	Tangible net worth	$1,506,400,000
*6.	Net Worth	$1,711,200,000
*7.	Current assets	$1,169,300,000
*8.	Current liabilities	$ 682,000,000
9.	Net working capital (line 7 minus line 8).	$ 487,300,000
*10.	The sum of net income plus depreciation, depletion and amortization.	$ 432,300,000
*11.	Total assets in United States (required only if less than 90% of assets are located in the U.S).	$2,253,000,000
12.	Is line 5 at least $10 million?	Yes
13.	Is line 5 at least six (6) times line 3?	Yes
14.	Is line 9 at least six (6) times line 3?	Yes
*15.	Are at least ninety (90) percent of assets located in the United States. If not, complete line 16.	No

16.	Is line 11 at least six (6) times line 3?	Yes
17.	Is line 4 divided by line 6 less than 2.0?	Yes
18.	Is line 10 divided by line 4 greater than 0.1?	Yes
19.	Is line 7 divided by line 8 greater than 1.5?	Yes

* Derived from consolidated 1989 Financial Statements.

I hereby certify that the wording of this letter is identical to the wording specified in 6 NYCRR 373-2.8(j)(9) as such regulations were constituted on the date shown immediately below.



(Signature)

Vice President and Treasurer
(Title)

Richard B. Klein

August 3, 1990
(Date)

/jd

153 East 53rd Street
New York, NY 10022

Telephone 212 371 2000
Telex 666866
Telecopier 212 355 0688
212 688 5460

Price Waterhouse

March 27, 1990

Mr. Richard B. Klein
Vice President and Treasurer
Corning Incorporated
Houghton Park
Corning, New York 14831

Dear Mr. Klein:

We have performed the procedure described below with respect to the March 26, 1990 letter addressed to Ms. Margaret O'Neil of the New York State Department of Environmental Conservation signed by yourself (Exhibit A). The procedure was performed solely to assist Corning Incorporated (the Company) in complying with New York State Department of Environmental Conservation regulations 6NYCRR 373-2.8 and 373-3.8, and our report is not to be used for any other purpose. The procedure we performed is summarized as follows:

- We compared the amounts in Exhibit A identified as having been derived from the Company's independently audited consolidated financial statements for the fiscal year ended December 31, 1989 with information contained in the Company's consolidated financial statements as of and for the year ended December 31, 1989 which we have audited and have issued our report thereon dated January 22, 1990.

Because the above procedure was not sufficient to constitute an audit made in accordance with generally accepted auditing standards, we do not express an opinion on any of the items contained in Exhibit A. However, in performing the procedure referred to above, no matters came to our attention that have caused us to believe that the amounts referred to above should be adjusted. Had we performed additional procedures or had we peformed an audit of the information required to be submitted to the New York State Department of Environmental Conservation in accordance with generally accepted auditing standards, matters might have come to our attention that would have been reported to you. This report relates only to the amounts specified above and does not extend to any of the Company's consolidated financial statements, taken as a whole.

Yours very truly,

Price Waterhouse

PW302BB-3

Price Waterhouse

January 22, 1990

To the Directors and Stockholders
of Corning Incorporated

In our opinion, the accompanying consolidated financial statements, appearing on pages 21 through 23 and 30 through 43, present fairly, in all material respects, the financial position of Corning Incorporated and subsidiary companies at December 31, 1989, and January 1, 1989, and the results of their operations and their cash flows for each of the three years in the period ended December 31, 1989, in conformity with generally accepted accounting principles. These financial statements are the responsibility of the Company's management; our responsibility is to express an opinion on the financial statements based on our audits. We conducted our audits of these statements in accordance with generally accepted auditing standards which require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for the opinion expressed above.

We concur with the changes in accounting for post-employment medical benefits in 1988 and for certain manufacturing costs in 1987 as discussed in Note 3 to the consolidated financial statements.

Price Waterhouse

153 East 53rd Street
New York, New York 10022