New York State Department of Environmental Conservation Division of Environmental Remediation

Office of the Director, 12th Floor

625 Broadway, Albany, New York 12233-7011 Phone: (518) 402-9706 • Fax: (518) 402-9020

Website: www.dec.ny.gov

APR 1 8 2012



Mr. Richard T. Weakland, President Corning Property Management Corporation One Riverfront Plaza, Corning, New York 14831

Mr. Kirk P. Gregg, Executive Vice President Corning Incorporated One Riverfront Plaza, Corning, New York 14831

Re:

Certificate of Completion Site Name: Tioga Avenue Site

Site No.: C851031

City of Corning, Steuben County

Dear Messrs. Weakland and Gregg:

Congratulations on having satisfactorily completed the remedial program at the Tioga Avenue Site. Enclosed please find an original, signed Certificate of Completion. The New York State Department of Environmental Conservation (Department) is pleased to inform you that the Final Engineering Report is hereby approved, allowing the Certificate of Completion (COC) to be issued for the above-referenced site.

Please note that you are required to perform the following tasks:

- If you are the site owner, you must record a notice of the COC in the recording office for the County (or Counties) where any portion of the site is located within 30 days of issuance of the COC; or if you are a prospective purchaser of the site, you must record a notice of the COC within 30 days of the date that you acquire the site. If you are a non-owner, you must work with the owner to assure the notice of COC is recorded within the time frame specified. A standard notice form is attached to this letter;
- Provide a notice of the COC and a fact sheet describing the institutional and engineering controls (IC/EC) that are required at the site to the Brownfield Site Contact list within 10 days of issuance of the COC;
- Implement the Department-approved Site Management Plan (SMP) which details the activities necessary to assure the performance, effectiveness, and protectiveness of the remedial program; and you must report the results of these activities to the Department in a Periodic Review Report (PRR) which also includes any required IC/EC Certifications. The site IC/ECs are identified on the attached Site Management Form. The first PRR including the certification of the IC/ECs is due to the Department in August, 2013; and

You and your lessees must submit an annual report to the New York State Department of Taxation and Finance within one year and for each of the following eleven years after the execution of the Brownfield Site Cleanup Agreement. The Report must provide the information required by Chapter 390 of the Laws of 2008, Tax Law Section 171-s.

If you have any questions regarding any of these items, please contact Timothy Schneider at (585) 256-5480.

Sincerely,

Robert W. Schick, P.E.

Acting Director

Division of Environmental Remediation

ec:

Michael L. Ford - Corning (FordML2@Corning.com)

Ed Hynes – Hayley & Aldrich (EHynes@haleyaldrich.com)

Jonathan Babcock – Hayley & Aldrich (JBabcock@haleyaldrich.com)

K. Anders - NYSDOH

K. Fish - NYSDOH

M. Cruden

B. Putzig

T. Schneider

K. Lewandowski

M. Caruso

B. Conlon

Y. Ward

J. Charles

NYSDEC BROWNFIELD CLEANUP PROGRAM (BCP) CERTIFICATE OF COMPLETION

CERTIFICATE HOLDER(S):

Name

Corning Incorporated

Corning Property Management Corporation

Address

One Riverfront Plaza, Corning, NY 14831 One Riverfront Plaza, Corning, NY 14831

BROWNFIELD CLEANUP AGREEMENT:

Application Approval: 11/20/07 Agreement Execution: 8/22/08 Agreement Index No.: B8-0767-08-01

Application Approval Amendment: none

Agreement Execution Amendment: none

SITE INFORMATION

Site No.: C851031 Site Name: Tioga Avenue Site

Site Owner: Corning Property Management Corporation

Street Address: East Tioga Avenue

Municipality: Corning County: Steuben DEC Region: 8

Site Size: 14.180 Acres

Tax Map Identification Number(s): 318.10-01-01.100 Percentage of site located in an EnZone: 0 - 49 %

A description of the property subject to this Certificate is attached as Exhibit A and a site survey is attached as Exhibit B.

CERTIFICATE ISSUANCE

This Certificate of Completion, hereinafter referred to as the "Certificate," is issued pursuant to Article 27, Title 14 of the New York State Environmental Conservation Law ("ECL").

This Certificate has been issued upon satisfaction of the Commissioner, following review by the Department of the final engineering report and data submitted pursuant to the Brownfield Site Cleanup Agreement, as well as any other relevant information regarding the Site, that the applicable remediation requirements set forth in the ECL have been or will be achieved in accordance with the time frames, if any, established in the remedial work plan.

The remedial program for the Site has achieved a cleanup level that would be consistent with the following categories of uses (actual site use is subject to local zoning requirements):

Allowable Uses under the BCP: Commercial and Industrial

Cleanup Track: Track 4: Restricted use with site-specific soil cleanup objectives

Tax Credit Provisions for Entities Taxable Under Article 9, 9-A, 32, and 33:

Site Preparation and On-Site Groundwater Remediation Credit Component Rate is 12 %. Tangible Property Credit Component Rate is 12 %.

Tax Credit Provisions for Entities Taxable Under Article 22 & S Corporations:

Site Preparation and On-Site Groundwater Remediation Credit Component Rate is 10 %. Tangible Property Credit Component Rate is 10 %.

The Remedial Program includes use restrictions or reliance on the long term employment of institutional or engineering controls which are contained in the approved Site Management Plan and an Environmental Easement granted pursuant to ECL Article 71, Title 36 which has been duly recorded in the Recording Office for Steuben County as Book: 2377 Page: 75.

LIABILITY LIMITATION

Upon issuance of this Certificate of Completion, and subject to the terms and conditions set forth herein, the Certificate holder(s) shall be entitled to the liability limitation provided in ECL Section 27-1421. The liability limitation shall run with the land, extending to the Certificate holder's successors or assigns through acquisition of title to the Site and to a person who develops or otherwise occupies the Site, subject to certain limitations as set forth in ECL Section 27-1421. The liability limitation shall be subject to all rights reserved to the State by ECL Section 27-1421.2 and any other applicable provision of law.

CERTIFICATE TRANSFERABILITY

This Certificate may be transferred to the Certificate holder's successors or assigns upon transfer or sale of the Site as provided by ECL Section 27-1419.5 and 6NYCRR Part 375-1.9.

CERTIFICATE MODIFICATION/REVOCATION

This Certificate of Completion may be modified or revoked by the Commissioner following notice and an opportunity for a hearing in accordance with ECL Section 27-1419 and 6NYCRR Part 375-1.9(e) upon a finding that:

- (1) either the Applicant or the Applicant's successors or assigns have failed to comply with the terms and conditions of the Brownfield Site Cleanup Agreement;
- (2) the Applicant made a misrepresentation of a material fact tending to demonstrate that it was qualified as a Volunteer;
- (3) either the Applicant or the Applicant's successors or assigns made a misrepresentation of a material fact tending to demonstrate that the cleanup levels identified in the Brownfield Site Cleanup Agreement were reached;
 - (4) there is good cause for such modification or revocation;
- (5) either the Applicant or the Applicant's successors or assigns failed to manage the controls or monitoring in full compliance with the terms of the remedial program;
- (6) the terms and conditions of the environmental easement have been intentionally violated or found to be not protective or enforceable.

The Certificate holder(s) (including its successors or assigns) shall have thirty (30) days within which to cure any deficiency or to seek a hearing. If the deficiency is not cured or a request for a hearing received within such 30-day period, the Certificate shall be deemed modified or vacated on the 31st day after the Department's notice.

Joseph J. Martens Commissioner

New York State Department of Environmental Conservation

By: Date: 04/18/2012
Robert W. Schick, P.E., Acting Director

Division of Environmental Remediation

NOTICE OF CERTIFICATE OF COMPLETION Brownfield Cleanup Program 6 NYCRR Part 375-1.9(d)

Tioga Avenue Site, Site ID No. C851031
East Tioga Avenue, Corning, NY, 14830
City of Corning, Steuben County, Tax Map Identification Number(s) 318.10-01-01.100

PLEASE TAKE NOTICE, the New York State Department of Environmental Conservation (Department) has issued a Certificate of Completion (Certificate) pursuant to Article 27, Title 14 of the New York State Environmental Conservation Law (ECL) to CORNING PROPERTY MANAGEMENT CORPORATION for a parcel approximately 14.180 acres located at 213, 219 and 239 East Tioga Ave in the City of Corning and County of Steuben.

PLEASE TAKE NOTICE, the Certificate was issued upon satisfaction of the Commissioner, following review by the Department of the final engineering report and data submitted pursuant to the Brownfield Site Cleanup Agreement, as well as any other relevant information regarding the Site, that the remediation requirements set forth in ECL Article 27, Title 14 have been or will be achieved in accordance with the time frames, if any, established in the remedial work plan.

PLEASE TAKE NOTICE, the remedial program for the Site has achieved a cleanup level that would be consistent with the following categories of uses (actual site use is subject to local zoning requirements):

- □ Residential Use, as set forth in 6NYCRR 375-1.8(g)(2)i.
- □ Restricted Residential Use, as set forth in 6NYCRR 375-1.8(g)(2)ii.
- Commercial Use, as set forth in 6NYCRR 375-1.8(g)(2)iii.
- Industrial Use, as set forth in 6NYCRR 375-1.8(g)(2)iv.

Further, the use of potable groundwater is restricted and may not be used, unless treated in accordance with the requirements provided by the New York State Department of Health, or a local County Health Department with jurisdiction in such matters and such is approved by the Department as not inconsistent with the remedy.

PLEASE TAKE NOTICE, since the remedial program relies upon use restrictions or the long term employment of institutional or engineering controls; such institutional or engineering controls are contained in an Environmental Easement granted pursuant to ECL Article 71, Title 36 which has been duly recorded in the Recording Office for Steuben County in Book: 2377 Page: 75.

PLEASE TAKE NOTICE, the Environmental Easement requires that the approved site management plan (SMP) for this property be adhered to. The SMP, which may be amended from time to time, may include sampling, monitoring, and/or operating a treatment system on the property, providing certified reports to the NYSDEC, and generally provides for the management of any and all plans and limitations on the property. A copy of the SMP is available upon request by writing to the Department's Division of Environmental Remediation, Site Control Section, 625 Broadway, Albany, New York 12233.

PLEASE TAKE NOTICE, provided that the Environmental Easement, SMP and Certificate are complied with, the Certificate holder(s) shall be entitled to the liability limitation provided in ECL Section 27-1421. The liability limitation shall run with the land, extending to the Certificate holder's successors or assigns through acquisition of title to the Site and to a person who develops or otherwise occupies the Site, subject to certain limitations as set forth in ECL Section 27-1421. The liability limitation shall be subject to all rights reserved to the State by ECL Section 271421.2 and any other applicable provision of law.

Tioga Avenue Site, Site No. C851031, East Tioga Ave, Corning, NY, 14830

PLEASE TAKE NOTICE, the Certificate may entitle the Certificate holder(s) to tax credits in accordance with Tax Law Sections 21, 22 and 23.

PLEASE TAKE NOTICE, any change of use of the site, as defined in 6 NYCRR 375, must be preceded by notice to the Department in accordance with 6 NYCRR 375-1.11(d). A transfer of any or all of the property constitutes a change of use.

PLEASE TAKE NOTICE, the Certificate may only be transferred to the Certificate holder's successors or assigns upon transfer or sale of the Site as provided by ECL Section 27-1419.5 and 6 NYCRR Part 375-1.9. Failure to comply with the regulatory requirements for transfeWILL bar the successors and assigns from the benefits of the Certificate.

PLEASE TAKE NOTICE, the Certificate may be modified or revoked by the Commissioner as set forth in the applicable regulations.

PLEASE TAKE NOTICE, the Certificate may be revoked if the Environmental Easement as implemented, if applicable, is not protective or enforceable.

PLEASE TAKE NOTICE, a copy of the Certificate can be reviewed at the NYSDEC's Region 8 located at 6274 East Avon-Lima Road, Avon, NY 14414-9519, by contacting the Regional Environmental Remediation Engineer.

WHEREFORE, the undersigned has signed this Notice of Certificate

	Corning Property ManagementCorporation
	By:
	Title:
	Date:
STATE OF NEW YORK) SS: COUNTY OF)	
appeared, personally know the individual(s) whose name is (are) such e/she/they executed the same in his/her/t	, in the year 20_, before me, the undersigned, personally nown to me or proved to me on the basis of satisfactory evidence to abscribed to the within instrument and acknowledged to me that their capacity(ies), and that by his/her/their signature(s) on the upon behalf of which the individual(s) acted, executed the
Signature and Office of individual taking acknowledgment	Please record and return to: Richard T. Weakland Corning Property Management Corporation One Riverfront Plaza Corning, New York 14831



NEW YORK STATE DEPARTMENT OF ENVIRONMENTAL CONSERVATION Site Management Form

4/12/2012

SITE DESCRIPTION



SITE NO.

C851031

SITE NAME

Tioga Avenue Site

SITE ADDRESS: East Tioga Avenue

ZIP CODE: 14830

CITY/TOWN: Corning

COUNTY: Steuben

ALLOWABLE USE: Commercial and Industrial

SITE MANAGEMENT DESCRIPTION

SITE MANAGEMENT PLAN INCLUDES:

YES NO

IC/EC Certification Plan

Monitoring Plan

Operation and Maintenance (O&M) Plan

Periodic Review Frequency: once a year

Periodic Review Report Submitted Date: 06/05/2013

Description of Institutional Control

Corning Inc./Corning Prop. Mgt. Corp.

One Riverfront Plaza

East Tioga Avenue

Environmental Easement

Block: 01

Lot: 01

Sublot: 100 Section: 318

Subsection: 10

S_B_L Image: 318.10-01-01.100 Ground Water Use Restriction

IC/EC Plan

Landuse Restriction

O&M Plan

Site Management Plan Soil Management Plan

Description of Engineering Control

Corning Inc./Corning Prop. Mgt. Corp.

One Riverfront Plaza

East Tioga Avenue

Environmental Easement

Block: 01

Lot: 01

Sublot: 100

Section: 318

Subsection: 10

S_B_L Image: 318.10-01-01.100

Cover System

Exhibit A

SCHEDULE "A" PROPERTY DESCRIPTION

Address:

East Tioga Avenue (former address numbers 213, 219 and 239), Corning, NY

Tax Map:

318.10 - 1 - 1.1

OVERALL PARCEL DESCRIPTION

ALL THAT TRACT OR PARCEL OF LAND situate in the City of Corning, County of Steuben and State of New York, bounded and described as follows:

Beginning at the intersection of the westerly boundary of Steuben Street and the northerly boundary of East Tioga Avenue;

Thence N. 75°59'40"W., along said northerly boundary of East Tioga Avenue a distance of 2,590.23 feet to a point;

Thence, along the southeasterly and easterly boundaries of lands now or formerly Of "The City of Corning Urban Renewal Agency" (see Liber 961 of Deeds, Page 975), the following five (5) courses:

- 1 S. 80°50'53"E., a distance of 62.52 feet to a point;
- S. 86°30'26"E., a distance of 58.70 feet to a point; 2.
- 3. N. 32°38'47"E., a distance of 18.30 feet to a point;
- 4. S. 85°05'27"E., a distance of 63.00 feet to a point;
- N. 10°05'13"E., a distance of 80.91 feet to the southerly edge of the Chemung River;

Thence, along said southerly edge of the Chemung River, the following thirteen (13) courses:

- 1. S. 80°09'14"E., a distance of 8.08 feet to a point;
- 2. S. 63°12'59"E., a distance of 125.25 feet to a point;
- 3. S. 82°38'33"E., a distance of 75.02 feet to a point;
- 4. N. 88°56'08"E., a distance of 226.88 feet to a point;
- 5. N. 89°18'01"E., a distance of 136.82 feet to a point;
- S. 87°06'02 E., a distance of 169.98 feet to a point;
- 7. N. 82°50'37"E., a distance of 222.16 feet to a point;
- N. 87°21'31"E., a distance of 142.17 feet to a point;
- N. 83°03'08"E., a distance of 197.14 feet to a point;
- 10. N. 74°11'33"E., a distance of 85.73 feet to a point; 11. -N. 77°52'58"E., a distance of 142.81 feet to a point;
- 12. -N. 67°36'19"E., a distance of 334.14 feet to a point;
- 13. N. 53°55'17"E., a distance of 20.16 feet to a point;

Thence, along the boundaries of lands now or formerly of "Corning Consumer Products Company"(see Liber 1327 of Deeds, Page 237 and Liber 1343 of Deeds, Page 106), the following six (6) courses:

- S. 27°35'20"E., a distance of 255.36 feet to a point; 1.
- 2. S. 69°56'09"E., a distance of 47.42 feet to a point;
- 3. S. 00°53'10"W., a distance of 91.02 feet to a point;
- 4. S. 75°30'09"E., a distance of 205.60 feet to a point;
- 5. N. 15°17'01"E., a distance of 64.75 feet to a point;
- S. 74°22'03"E., a distance of 226.52 feet to a point on the aforesaid westerly boundary of Steuben Street;

Thence S. 13°47'10"W., along said westerly boundary of Steuben Street a distance of 514.65 feet to the point or place of beginning;

Being 21.15 acres of land, more or less.

County: Steuben Site No: C 851031 BCA Index No.: B8-0767-08-01

ENVIRONMENTAL EASEMENT DESCRIPTION BCP SITE #C851031

"Intending to describe part of property conveyed by Deed dated January 29, 2002 and recorded in the Steuben County Clerk's Office in Liber 1755 at Page 80".

ALL THAT TRACT OR PARCEL OF LAND situate in the City of Corning, County of Steuben and State of New York, bounded and described as follows:

Beginning at a point on the westerly boundary of Steuben Street, +/- 19.5 feet northerly from the intersection of said street boundary with the northerly boundary of Tioga Avenue;

Thence through the lands of Corning Property Management Corp. (see Liber 1755 of Deeds, page 80 in the Steuben County Clerk's Office) the following 12 courses and distances:

- 1. N. 76°14'20"W., a distance of 1065.96 feet;
- 2. N. 82°02'15"W., a distance of 67.94 feet;
- 3. N. 75°16'06"W., a distance of 377.07 feet;
- 4. N. 14°13'06"E., a distance of 149.12 feet;
- 5. N. 84°14'08"E., a distance of 111.21 feet;
- N. 83°03'50"E., a distance of 121.05 feet;
- 7. N. 80°45'52"E., a distance of 102.25 feet;
- 8. N. 77°21'08"E., a distance of 119.71 feet;
- 9. N. 79°26'04"E., a distance of 113.74 feet;
- 10. N. 79°07'04"E., a distance of 125.44 feet;
- 11. N. 70°32'13"E., a distance of 116.40 feet;
- N. 63°21'48"E., a distance of 238.59 feet to a point on the westerly boundary of lands of WKI Holding Company, Inc. (see Liber 1719 of Deeds, page 164 in said Steuben County Clerk's Office);

Thence along the last mentioned boundary the following 6 courses and distances:

- 1. S. 27°35'20"E., a distance of 139.78 feet;
- 2. S. 69°56'09"E., a distance of 47.42 feet;
- 3. S. 00°53'10"W., a distance of 91.02 feet;
- 4. S. 75°30'09"E., a distance of 205.60 feet;
- 5. N. 15°17'01"E., a distance of 64.75 feet;
- 6. S. 74°22'03"E., a distance of 226.52 feet to a point on said westerly boundary of Steuben Street;

Thence S. 13°47'10" W., along said Steuben Street a distance of 495.17 feet to the Point or Place of Beginning;

Being 14.183 acres of land, more or less.

Site No: C 851031 BCA Index No.: B8-0767-08-01 County: Steuben

LIMITS OF AREA WHERE A LOW PERMEABILITY COVER IS REQUIRED TO BE MAINTAINED UNLESS FILL SOILS ARE REMOVED AS SPECIFIED IN THE SITE MANAGEMENT PLAN

ALL THAT TRACT OR PARCEL OF LAND situate in the City of Corning, County of Steuben and State of New York, bounded and described as follows:

Beginning at a point on the westerly boundary of Steuben-Street, 411.95 feet northerly from the intersection of said street boundary with the northerly boundary of Tioga Avenue;

Thence through the lands of Corning Property Management Corp. (see Liber 1755 of Deeds, page 80 in the Steuben County Clerk's Office) the following 30 courses and distances:

- 1. N. 76°01'34"W., along the southerly face of a railroad building, a distance of 165.92 feet;
- S. 13°58'26"W., a distance of 56.10 feet;
- 3. S. 64°05'11"W., a distance of 112.27 feet;
- N. 61°38'58"W., a distance of 95.95 feet;
- S. 72°11'02"W., a distance of 120.41 feet;
- N. 65°35'24"W, a distance of 217.71 feet;
- N. 77°03'54"W., a distance of 154.48 feet;
- 8. S. 60°45'08"W., a distance of 173.94 feet;
- N. 10°33'13"E., a distance of 138.57 feet;
- 10. N. 48°48'19"E., a distance of 98.70 feet;
- 11. S. 75°42'25"E., a distance of 150.10 feet;
- 12. N. 14°38'24"E., a distance of 39.57 feet;
- 13. S. 75°53'29"E., along the southerly side of a railroad spur, a distance of 287.02 feet;
- 14. S. 76°24'08"E., continuing along the southerly side of said railroad spur, a distance of 259.97 feet to the west face of the above said railroad building;
- N. 13°45'04"E., along said building, a distance of 17.26 feet;
- 16. N. 76°20'57"W., along the northerly side of railroad spurs, a distance of 357.62 feet;
- 17. N. 13°55'09"E., continuing along said spur, a distance of 18.04 feet;
- 18. N. 73°43'50"W., continuing along said spur, a distance of 64.93 feet;
- 19. N. 00°00'00"E., continuing along said spur, a distance of 15.51 feet;
- N. 83°35'07"W., continuing along said spur, a distance of 216.39 feet;
- 21. N. 88°53 {\fArial|b0|i0|c0|p34;'} 12"W., continuing along said spur, a distance of 43.33 feet;
- 22. N. 79°07'04"E., a distance of 8.26 feet;
- 23. N. 70°32'13"E., a distance of 116.40 feet to a point on the westerly side of an electrical
- 24. S. 19°16'33"E., along said sub-station, a distance of 32.53 feet;
- 25. S. 89°17'43"E., along said sub-station, a distance of 54.59 feet;
- N. 25°57'20"W., along said sub-station, a distance of 11.07 feet;
- 27. N. 56°55'29"E., along said sub-station, a distance of 15.75 feet;
- 28. N. 63°58'19"E., along said sub-station, a distance of 36.79 feet;
- 29. N. 26°03'04"W., along said sub-station, a distance of 44.90 feet;
- 30. N. 63°21'48"E., a distance of 141.17 feet to a point on the westerly boundary of lands of

WKI Holding Company, Inc. (see Liber 1719 of Deeds, page 164 in said Steuben County Clerk's Office);

Thence along the last mentioned boundary the following 5 courses and distances:

- S. 27°35'20"E., a distance of 139.78 feet;
- S. 69°56'09"E., a distance of 47.42 feet;
- S. 00°53'10"W., a distance of 91.02 feet;
- S. 75°30'09"E., a distance of 205.60 feet;
- N.15°17'01"E., a distance of 25.98 feet;

Thence through the above said lands of Corning Property Management Corp. the following 2 courses and distances:

- S. 75°54'53"E., a distance of 189.41 feet;
- S. 72°01'28"E., a distance of 38.11 feet to a point on the above westerly boundary of Steuben Street;

Thence S. 13°47'10"W., along said Steuben Street a distance of 67.47 feet to the Point or Place of Beginning; Being 3.803 acres of land, more or less.

[6/11]



