Corning Incorporated
Corning, New York 14831
607.974.9000

CORNING

August 7, 1991

Mr. Stephen Malsan
Regional Permit Section
Bureau of Hazardous Waste Facility Compliance
Division of Hazardous Substance Regulation
NY State Dept. of Envir. Conservation
50 Wolf Rd.
Albany, NY 12233

Dear Mr. Malsan:

RE: Corning Incorporated - Big Flats, NYD 013666821
" " - Erwin Ceramics, NYD000824433
" " - Erwin Electronics, NYD000824367
" " - Fall Brook, NYD000824425
" " - Pressware, NYD000824409
" " - Steuben, NYD000824359

Enclosed you will find the RCRA Closure Certification documents for the abovereferenced facilities.

Each of these facilities has been closed in accordance with the corresponding closure plan. All closure work was completed prior to December 31, 1990 as required by the DEC. The enclosed closure certifications indicate that each of the referenced Corning Incorporated facilities has undergone a clean closure and should be reclassified from TSDF's to generators, which would waive the TSDF fee for 1991.

If you have any questions, feel free to call me at (607) 974-6399.

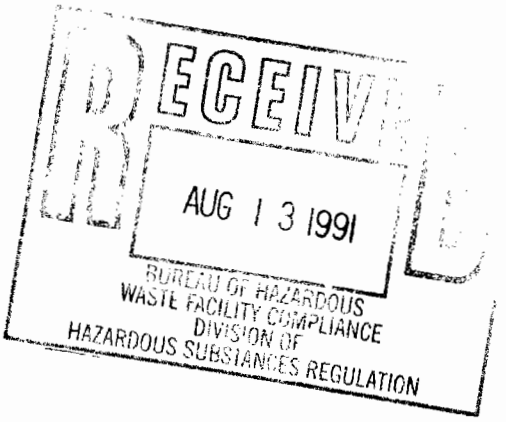
Sincerely,

Karen S. Gross

Karen S. Gross
Sr. Environmental Control Engineer

cc: w/enc: D. Rollins, NYS DEC Region 8
S. Kaszcynec, K. Hertlein, J. Palladino,
K. Konopski, J. Trencasky, P. Lees
file

w/o enc: A.J. Gallo
J. Sprague, Sear-Brown



CORNING INCORPORATED

STEUBEN FACILITY

EPA ID NUMBER NYD000824359

PARTIAL CLOSURE CERTIFICATION DOCUMENT

Prepared for: Corning Incorporated
Energy, Environmental &
Facility Services
Corning, N.Y. 14831

Prepared by: The Sear-Brown Group
85 Metro Park
Rochester, N.Y. 14623

Date: June 1991

APPENDIX C

ADDITIONAL SOIL REMOVAL PHOTOGRAPHS

TABLE OF CONTENTS

APPENDICES

TABLES

Certification Statement

We, The Sear-Brown Group and Corning Incorporated, do hereby certify that the hazardous waste management units located at Corning Incorporated's Steuben facility and identified in the attached partial closure certification document have been closed in accordance with the specifications in the approved closure plan addressing these units, except where specifically noted.

John W. Hayden

The Sear-Brown Group
John W. Hayden, P.E., Ph.D.
Vice President
Civil and Environmental Divisions

6-20-91
date

Karen S. Gross

Corning Incorporated
Karen S. Gross
Sr. Environmental Control Engineer

7 Aug 91
date

1.0 INTRODUCTION

In November 1980, Corning Incorporated (Corning) submitted a Part A application to the New York State Department of Environmental Conservation (NYSDEC) for its Steuben facility, EPA ID number NYD000824359. Corning's intention at that time was to classify the Steuben facility as a treatment, storage and disposal facility (TSDF) for hazardous waste under New York State regulation 6 NYCRR 373-1. The NYSDEC granted Corning Interim Status for this facility in response to this application.

Under this interim status designation Corning installed and maintained a hazardous waste drum storage pad at the facility. Some non-hazardous waste materials were also stored on this drum storage pad. By 1984, Corning had ascertained that the TSDF designation was not needed and therefore began the process of reclassifying the facility as a generator only. This reclassification required Corning to submit to the NYSDEC a formal closure plan. In order to reclassify the facility as a generator only, the NYSDEC required that the closure plan be successfully implemented.

The required closure plan was submitted to the NYSDEC for review and comment. A revised version of the plan which reflected the NYSDEC comments was submitted in September 1984. This plan was then updated in November 1984 and October 1990. Formal approval of the plan was received in October, 1990. A copy of the approved plan is presented in Appendix A. The plan was implemented in December 1990.

Allwash of Syracuse, Inc. (Allwash) was selected as the decontamination contractor. Wenzel, Inc. was employed as an excavation subcontractor to provide excavation and backfill equipment, operators and materials. Upstate Laboratories, Inc. (Upstate) was selected to provide all sampling and analytical services. The Sear-Brown Group (Sear-Brown) was selected as the independent engineer to document the closure and provide the closure certification document.

2.0 DRUM STORAGE PAD REMOVAL

The approved closure plan required the contractor to provide their workers with appropriate safety clothing and devices during the decontamination. For the soil removal work carried out at Steuben, the workers performing the soil removal by hand were outfitted with rubber boots, rubber gloves, tyvex suits and half face respirators with organic vapor cartridges. Before leaving a restricted entry work site, each worker would decontaminate their rubber boots and dispose of their rubber gloves, tyvex suits and respirator cartridges. The excavation equipment operators did not use any personal protective equipment.

The approved closure plan called for the removal of the drum storage pad and the soil beneath it. The depth of the excavation was identified in the closure plan as one ft. The actual excavation work was conducted on December 6, 1990, and conformed to the closure plan. The removed material, asphalt and soil, was placed in roll-off containers suitable for hauling hazardous waste and staged at the Steuben facility.

No cleaning of the pad was conducted prior to its removal. The only cleaning conducted at this site was the decontamination of the excavating equipment following the removal. The volume of decontamination water generated by this cleaning was minor. Therefore, the decontamination was carried out over a roll-off filled with soil and the decontamination water was captured in the roll-off.

3.0 SAMPLE COLLECTION

3.1 Confirmatory Sampling

The approved closure plan required the collection of a total of three soil samples. Two were collected from the bottom of the excavation, located so as to be beneath areas of the pad that had been cracked. The third was collected in a low lying area adjacent to the pad that showed evidence of collecting the storm water overflow from the drum pad. These samples were collected on December 6, 1990, by Upstate.

The approved closure plan stated that if the analytical results received from the confirmatory soil samples exceeded action levels to be provided by the NYSDEC, then the results would be compared to the background soil levels in the area. To provide this comparison, a background soil sample was collected at the same time as the confirmatory soil samples. This sample was collected from immediately outside of the fence that delineates the southern boundary of Corning property in the vicinity of the Steuben drum pad.

3.2 Disposal Related Sampling

The three roll-off containers of soil and asphalt debris generated from the removal of the drum storage pad were sampled by Corning on December 6, 1990, to determine proper disposal.

4.0 ANALYSIS AND RESULTS

4.1 Confirmatory Sampling Analysis

The approved closure plan required the confirmatory soil samples and the background sample to be analyzed for lead using method SW846 - 7421. The analyses were conducted by Upstate, and the following results were obtained.

TABLE 1
CONFIRMATORY SAMPLING
ANALYTICAL RESULTS

Sample #/Location	Results
A, at low lying area	5,100 ppm
B, beneath crack in pad	87 ppm
C, beneath crack in pad	41 ppm
Background, outside facility fencing.	92 ppm

All original laboratory results are presented in Appendix B of this report. The results are discussed in sections 5.0 and 6.0.

4.2 Disposal Related Analysis

In order to characterize the excavated soil and asphalt for disposal, one composite sample of the three roll-offs of the excavated soil and asphalt was analyzed for the following parameters using the method indicated. The analysis of the sample for characterization for disposal was conducted by Corning, and the following results were obtained.

TABLE 2
DISPOSAL RELATED SAMPLING
ANALYTICAL METHODS AND RESULTS

Parameter	Method	Results
Silver	TCLP	<0.1 mg/l
Arsenic	TCLP	<0.1 mg/l
Barium	TCLP	1.9 mg/l
Cadmium	TCLP	<0.1 mg/l
Chromium	TCLP	<0.1 mg/l
Lead	TCLP	19 mg/l
Selenium	TCLP	<0.1 mg/l
Mercury	EPA 7470	<0.0002 mg/l
PCB's	SW846-8080	202 ppm
Corrosivity	EPA 1110	Non-corrosive
Ignitability	SW 846	Non-ignitability
Reactivity	SW 846	Non-reactive

All original laboratory results are presented in Appendix B of this report.

5.0 DISCUSSION OF ANALYTICAL RESULTS

All of the confirmatory soil samples collected contained quantifiable amounts of lead. The samples collected from the excavation had amounts of lead that were below the level identified in the soil background sample. Therefore, the lead level in the soil in the excavation was not elevated as a result of the storage of hazardous waste. Corning personnel judged that no further action was necessary.

The soil sample collected from the low lying location where storm water overflow from the pad ponded showed a total lead concentration of 5,100 ppm. Since this result exceeded the background sample level of 92 ppm, the NYSDEC and Corning agreed that a spot excavation of this hot spot was necessary. The spot excavation is described in Section 6.0 of this report.

6.0 ADDITIONAL SOIL REMOVAL

In response to the high level of lead found at the storm water ponding location, additional soil was removed. To prevent this "hot spot" soil from contaminating the previously filled roll-offs, it was placed in six lined USDOT 17H drums. An area approximately three ft. wide by six ft. long was designated for excavation to a depth of one ft., which would have been a volume of approximately 18 cu. ft. The actual area excavated was larger and/or deeper, as a volume of approximately 40 cu. ft. of soil was removed.

The excavation was conducted by hand by a two man crew. The workmen wore tyvex suits, rubber boots, rubber gloves and half face respirators with organic vapor cartridges. At the completion of the work the gloves, respirator cartridges and tyvex suits were placed in the last soil drum. Some plastic sheeting used for housekeeping purposes during the excavation was also discarded in this drum. The rubber boots were decontaminated and retained for future use, as were the hand tools. This generated a small quantity of decontamination water, which was distributed among the six drums of soil. This work was accomplished on December 19,1990. Photographs of the completed excavation are included in Appendix C.

Following the soil removal a confirmatory sample was collected. This sample was taken from the center of the newly excavated area, at the surface of the bottom of the excavation. This sample was analyzed for the same parameters and by the same methods as the previously collected confirmatory soil samples. The sample was collected on December 19, 1990, by Upstate, and delivered to their laboratory for analysis.

The analysis showed this sample to contain total lead at a concentration of 550 ppm. This is below that of the previously collected sample from this location, but still above the background level identified.

To obtain a clearer indication of the actual hazard that the soil with this lead content actually posed to the environment, the NYSDEC instructed Corning to re-analyze the sample for lead by the Toxicity Characteristic Leaching Procedure (TCLP). The NYSDEC stated that TCLP analytical results below the USEPA action level of 5 ppm would be considered evidence that no further soil removal was necessary. The TCLP result was 1.4 ppm, therefore, no further soil removal was pursued.

7.0 SITE RESTORATION

The original excavation was backfilled by the excavation contractor on December 19, 1990. Clean fill was imported for this purpose. Additional fill was left on site on December 19, 1990, so that the area of additional soil excavation could be backfilled after acceptable analytical results were received. This area was backfilled by Corning personnel after receiving acceptable analytical results.

8.0 WASTE DISPOSAL

The three roll-offs filled with soil from the original excavation were classified as non-hazardous and disposed of at an industrial landfill. The drummed soil was classified as hazardous and disposed of at an off-site facility through a new hazardous waste profile.

APPENDIX A

APPROVED CLOSURE PLAN

CORNING INCORPORATED
CORNING, N.Y.
HAZARDOUS WASTE STORAGE AREA CLOSURE PLAN
STEUBEN
EPA I.D. NUMBER NYD000824359

TABLE OF CONTENTS

CORNING INCORPORATED

STEUBEN - EPA I.D. NUMBER NYD000824359

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

Tim Scouten
Corning Incorporated
Steuben Plant
HP-ST-01-1
Corning, N.Y. 14831
607-974-8530

CORNING INCORPORATED
CORNING, N.Y.
HAZARDOUS WASTE STORAGE AREA CLOSURE PLAN
STEUBEN-EPA I.D. NUMBER NYD000824359

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 Hazardous Waste Storage Area located at the Steuben 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 hazardous waste drum storage pad is shown in Figure 1.1.

In its scope, this plan includes only the hazardous waste drum storage pad located at this site.

This plan is designed such that specific information regarding the closure of this area is presented in detail in Section 2. The more generic closure information is presented as part of the basic plan discussed 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 Area 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 water or to the atmosphere.

Post closure activities are not required.

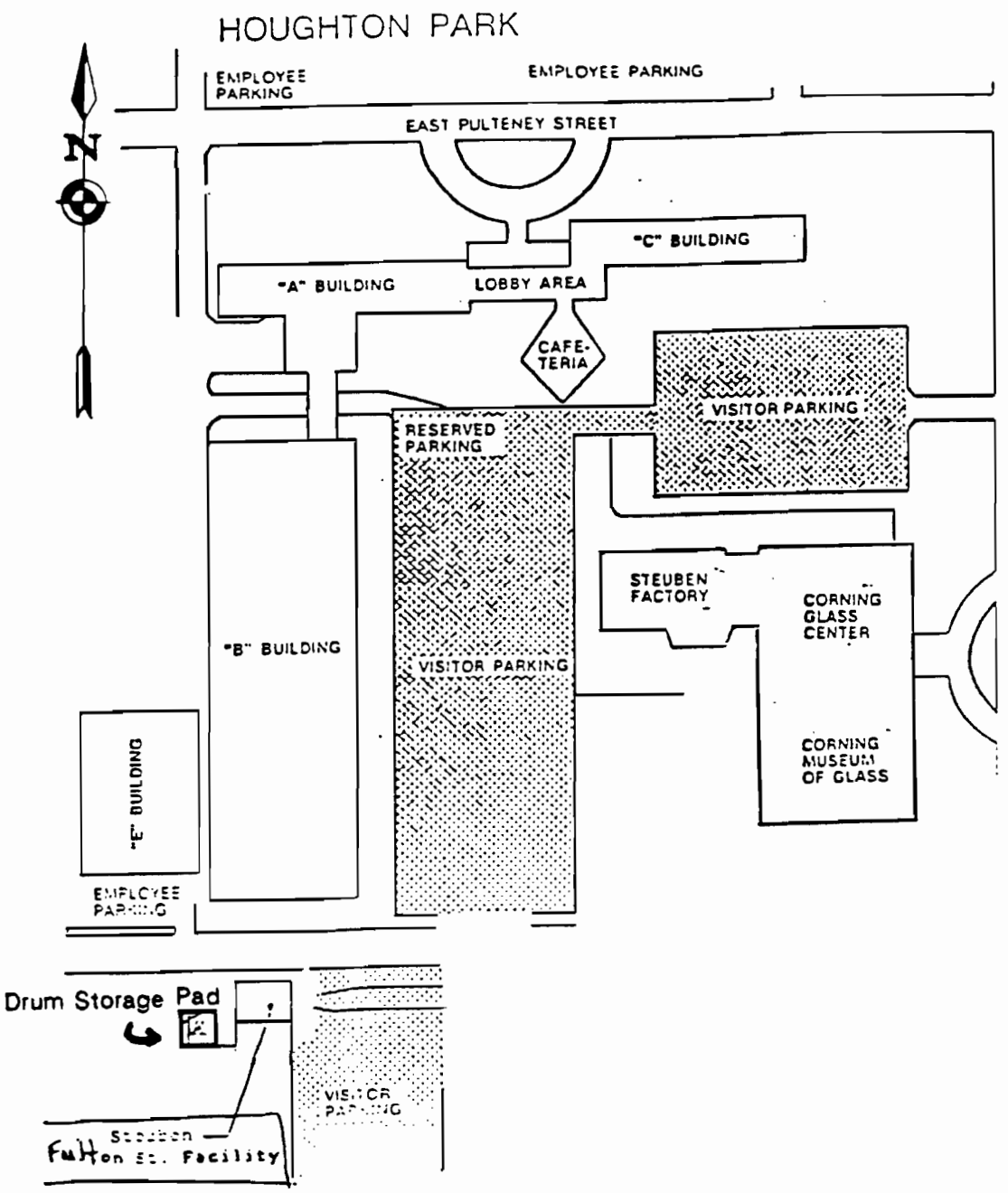


FIGURE 1.1

THE
SEAR-BROWN
GROUP
FULL-SERVICE
DESIGN PROFESSIONALS

85 METRO PARK
ROCHESTER NEW YORK
14623

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

STEUBEN PLANT

Town of Corning, Steuben County, New York

LOCATION OF HAZARDOUS WASTE DRUM STORAGE PAD

not to scale

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

The pad and approximately eight inches of soil underneath it will be excavated and staged for disposal. 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 the hazardous waste drum storage pad by the end of 1990. The closure schedule is presented in Figure 1.2. The procedures for final closure of the hazardous waste drum storage pad located at this facility, including waste removal, pad and soil removal and decontamination activities are described in detail in Section 2 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 drum storage pad 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.

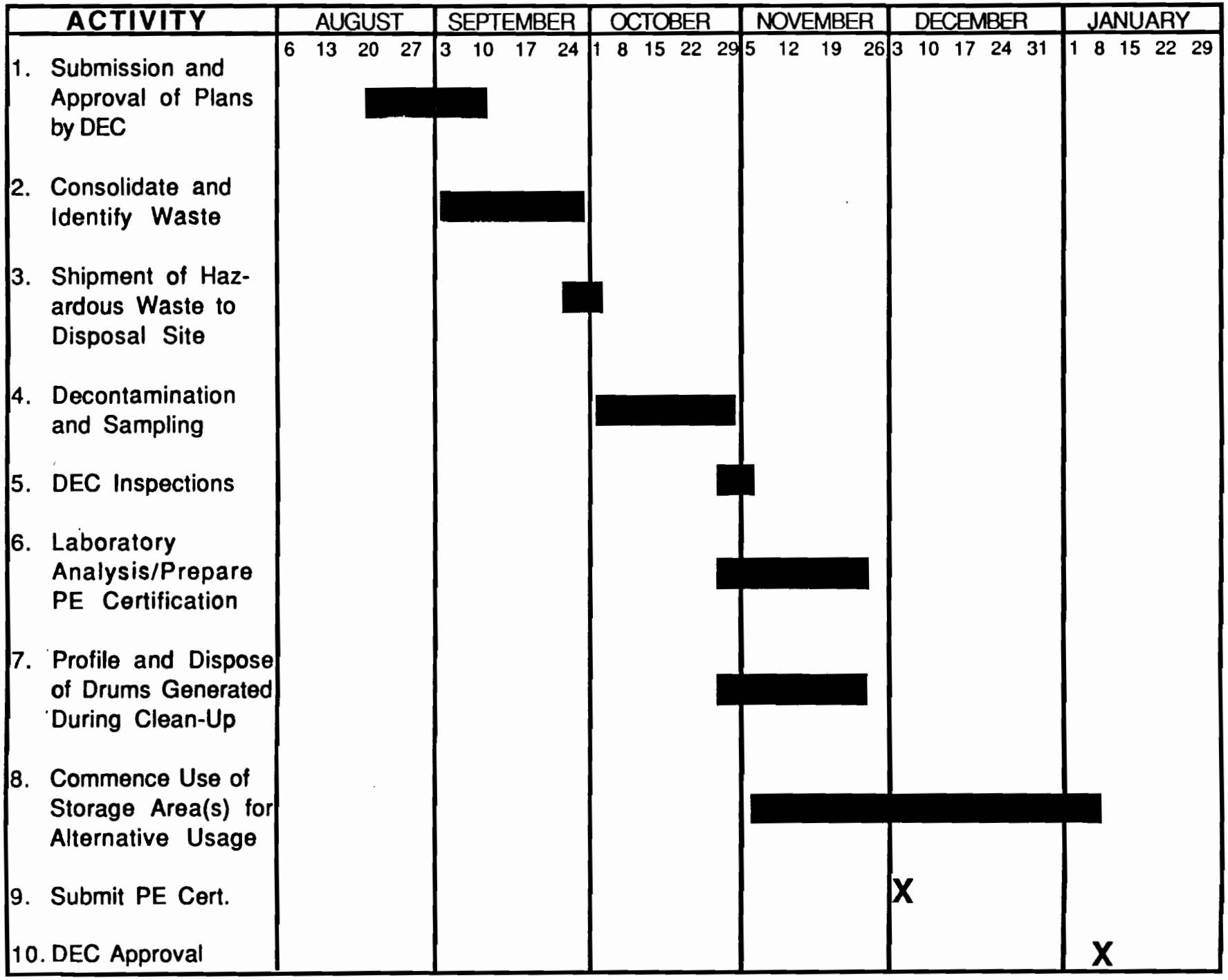
- The work area shall be isolated for the duration of the cleanup by the placement of appropriate fencing, signs, tape or locks.

- 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 hazardous waste has been removed from the isolated area, the pad and underlying/adjoining soils will be removed. Equipment, machinery, scaffolding, tools, etc. within the isolated work area shall not be removed without first being cleaned.

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

Construction of a new hazardous waste drum accumulation area for the accumulation of hazardous waste for a period not to exceed 90 days will commence after:

(1) receipt of a favorable lab report; and
(2) a favorable inspection of the former pad area by a NYSDEC representative.

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 of the equipment 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 GLASS WORKS
CORNING, N.Y.
HAZARDOUS WASTE STORAGE AREA CLOSURE PLAN
STEUBEN-EPA I.D. NUMBER NYD000824359

2.0 HAZARDOUS WASTE DRUM STORAGE PAD

2.1 GENERAL

This portion of the closure plan covers only that area associated with the storage of hazardous waste in containers on the hazardous waste drum storage pad at Steuben. It does not affect other waste generating operations covered by EPA permit NYD000824359.

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 pad. 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 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 (90) 55-gallon drums, in addition to other smaller miscellaneous containers. The waste was never stored any higher than two drums. All hazardous waste in storage on this pad will have been removed from this area to an approved disposal site prior to closure.

The pad is constructed of asphalt. There is an asphalt dike approximately six inches high around the perimeter of the pad. The integrity of the pad has been reduced by several cracks and a hole approximately two inches in diameter.

This pad has been used for the storage of nonhazardous waste oil in drums in addition to hazardous waste drum storage. There are several oil stains visible on the pad.

The pad is not equipped with a drainage system to dispose of stormwater. Stormwater collects in the lowest corner of the pad and it appears that stormwater overflows the pad after a heavy storm. There is bare soil adjacent to the pad where overflow stormwater would collect.

The area adjacent to two sides of the pad is asphalt covered. A third side is grass covered and the fourth side is a chain link fence. The property on the other side of the chain link fence is gravel surfaced and belongs to NYSEG. The NYSEG property is upgradient of the pad with respect to surface water drainage patterns.

The hazardous wastes that have been stored on the drum storage pad are listed in Table 2.1.

The estimated final inventory of hazardous waste to be removed from the pad 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 ON DRUM STORAGE PAD

STEUBEN PLANT

Proper Shipping Name	UN/NA #	EPA #	Description	Hazard Class
Hazardous Waste Solid N.O.S.	NA9189	D008	Grinding and polishing waste (sludge) consisting of glass fines, carborundum aluminum oxide, pumice cerium oxide and lead.	ORM-E
Hazardous Waste Solid N.O.S.	NA9189	D008	Cullet and batch materials from vacuuming floors and equipment in melting operation.	ORM-E

TABLE 2.2

DRUM STORAGE PAD FINAL HAZARDOUS WASTE INVENTORY

STEUBEN PLANT

Waste	EPA #	Quantity
Sludge	D008	8 to 12 drums
Cullet & batch materials	D008	1 to 3 drums

TABLE 2.3

HAZARDOUS WASTE TRANSPORTERS AND TSDFs

STEUBEN PLANT

Transporters:	EPA I.D. #
Hazmat Environmental Group, Inc.	NYD980769947
Frank's Vacuum Truck Service	NYD982792814
TSDFs:	
CECOS, International Pine Ave & 56th Street Niagara Falls, N.Y. 14304	NYD080336241
Chemwaste Management of New Jersey, Inc. 100 Lister Ave. Newark, N.J. 07105	NJD089216790
Michigan Disposal, Inc. 49350 North I-94 Serive Drive Belleville, MI 48111	MID000724831
CWM Chemical Services, Inc. 1550 Balmer Road Model City, N.Y. 14107	NYD049836679

2.2 PAD REMOVAL

The work will be conducted using either a qualified outside environmental contractor, or properly trained Corning personnel, and supervised by the independent engineer.

The hazardous waste drum storage pad and a layer of soil under it will be excavated and staged in a lined roll-off container or containers approved for hazardous waste. The layer of asphalt and soil removed will be approximately one ft. thick.

The excavating equipment will be decontaminated after the pad and soil decontamination. All water/residue generated during cleaning will be collected in approved containers 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 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. 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 soil removal, 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.

2.3 TESTING

Following the removal of the drum storage pad, the collected equipment decontamination water will be tested to determine if it is a RCRA hazardous waste. The hazardous waste standard listed in 40 CFR 261 will be the action level. The analysis of the decontamination water will be utilized for determining the proper disposal of the decontamination water.

The asphalt and soil staged in the roll-off container(s) will be sampled for disposal. The action level will be the hazardous waste standard listed in 40 CFR 261.

If the sample analysis exceeds the action level, then the pad and soil will be disposed of as hazardous waste. If the sample analysis is below the action level, then the pad and soil will be disposed of as nonhazardous waste.

2.4 SOIL SAMPLES

Three (3) soil samples will be collected. Two (2) soil samples will be collected from locations which were below areas of reduced integrity on the former pad. One (1) soil sample will be collected in the low area where overflow of stormwater would collect adjacent to the pad. The samples will be collected from a depth of one to three inches below the excavated surface. These samples will be analyzed by the method listed in Table 2.4. The action level will be provided by the DEC in order to meet the closure standard.

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 any sample analysis exceeds the action level provided by the DEC and the background level, then additional soil will be removed from the area where the sample was taken and placed in 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 level.

TABLE 2.4

ANALYTICAL METHODS

STEUBEN PLANT

Analysis/Analyte	Method
Lead	SW846-7421

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

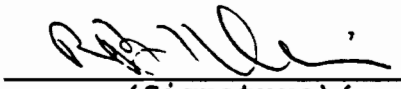
Alternative I

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

APPENDIX B

ANALYTICAL RESULTS

DATE: 01/11/91

Upstate Laboratories, Inc.
Analysis Results
Report Number: 011191018
Client I.D.: ALLWASH OF SYRACUSE
Sampled by: ULI

APPROVAL: _____
QC: _____
Lab I.D.: 10170
CORNING RCRA CLOSURE
BOTTLE CHECK WIPE SAMPLES 12/4/90 G

ULI I.D.: 34590057 Matrix: Wipe

	PARAMETERS	RESULTS	DATE ANAL.	KEY
	Corrosivity	5.8SU	12/11/90	
Total	Arsenic by furnace method	<0.0001mg/wipe	12/20/90	
Total	Barium	<0.03mg/wipe	12/20/90	
Total	Cadmium	<0.0005mg/wipe	12/20/90	
Total	Chromium by furnace method	0.0006mg/wipe	12/20/90	
Total	Lead by furnace method	0.004mg/wipe	12/20/90	
Total	Mercury	<0.0004mg/wipe	12/20/90	
Total	Selenium by furnace method	<0.0001mg/wipe	12/20/90	
	PCB			
	Aroclor 1221	NA	12/13/90	
	Aroclor 1016	NA	12/13/90	
	Aroclor 1232	NA	12/13/90	
	Aroclor 1242	NA	12/13/90	
	Aroclor 1248	NA	12/13/90	
	Aroclor 1254	NA	12/13/90	
	Aroclor 1260	NA	12/13/90	
	Total PCB	<0.1ug/wipe	12/13/90	

All results are on an as rec.d basis unless otherwise stated.

DATE: 01/11/91

Upstate Laboratories, Inc.
Analysis Results
(ort Number: 011191018
Client I.D.: ALLWASH OF SYRACUSE
Sampled by: ULI

APPROVAL: _____
QC: _____
Lab I.D.: 10170
CORNING RCRA CLOSURE
BOTTLE CHECK WATER SOURCE 12/4/90 G

ULI I.D.: 34590056 Matrix: Water

PARAMETERS	RESULTS	DATE ANAL.	KEY
Total Arsenic by furnace method	<0.001mg/l	12/20/90	
Total Barium	<0.3mg/l	12/20/90	
Total Cadmium	<0.001mg/l	12/20/90	
Total Chromium by furnace method	<0.005mg/l	12/20/90	
Total Lead by furnace method	<0.001mg/l	12/20/90	
Total Mercury	<0.0004mg/l	12/20/90	
Total Selenium by furnace method	<0.001mg/l	12/20/90	
PCB			
Aroclor 1221	NA	12/13/90	
Aroclor 1016	NA	12/13/90	
Aroclor 1232	NA	12/13/90	
Aroclor 1242	NA	12/13/90	
Aroclor 1248	NA	12/13/90	
Aroclor 1254	NA	12/13/90	
Aroclor 1260	NA	12/13/90	
Total PCB	<0.1ug/l	12/13/90	

(results are on an as rec.d basis unless otherwise stated.

DATE: 01/11/91

Upstate Laboratories, Inc.
Analysis Results
Report Number: 011191018
Client I.D.: ALLWASH OF SYRACUSE
Sampled by: ULI

APPROVAL: _____
QC: _____
Lab I.D.: 10170
CORNING RCRA CLOSURE
BOTTLE CHECK VOLATILE ORGANICS 12/4/90 G

ULI I.D.: 34590055 Matrix: Water

PARAMETERS	RESULTS	DATE ANAL.	KEY
1,1,1-Trichloroethane	<1ug/l	12/16/90	
Acetone	<1mg/l	11/17/90	
Benzene	<1ug/l	12/16/90	
Toluene	<1ug/l	12/16/90	
Xylenes	<1ug/l	12/16/90	

All results are on an as rec.d basis unless otherwise stated.

DATE: 01/11/91

Upstate Laboratories, Inc.
Analysis Results
Report Number: 011191018
Client I.D.: ALLWASH OF SYRACUSE
Sampled by: ULI

APPROVAL: _____
QC: _____ JMF
Lab I.D.: 10170
CORNING RCRA CLOSURE
BOTTLE CHECK SOIL,ASPHALT & CEMENT 12/4/90 G

ULI I.D.: 34590054 Matrix: Water

	PARAMETERS	RESULTS	DATE ANAL.	KEY
	Corrosivity	7.4SU	12/11/90	
	Flash Point	>60degC	12/13/90	
Total	Arsenic by furnace method	<0.001mg/l	12/20/90	
Total	Cadmium	0.001mg/l	12/20/90	
Total	Chromium by furnace method	<0.005mg/l	12/20/90	
Total	Lead by furnace method	<0.001mg/l	12/20/90	
	PCB			
	Aroclor 1221	NA	12/13/90	
	Aroclor 1016	NA	12/13/90	
	Aroclor 1232	NA	12/13/90	
	Aroclor 1242	NA	12/13/90	
	Aroclor 1248	NA	12/13/90	
	Aroclor 1254	NA	12/13/90	
	Aroclor 1260	NA	12/13/90	
	Total PCB	<1.0ug/l	12/13/90	

All results are on an as rec.d basis unless otherwise stated.

DATE: 01/11/91

Upstate Laboratories, Inc.
{ lysis Results
Report Number: 011191018
Client I.D.: ALLWASH OF SYRACUSE
Sampled by: ULI

APPROVAL: _____
QC: _____
Lab I.D.: 10170
CORNING RCRA CLOSURE
EQUIPMENT BLANK 12/6/90 G

ULI I.D.: 34190066 Matrix: Water

PARAMETERS	RESULTS	DATE ANAL.	KEY
Total Lead by furnace method	<0.001mg/l	12/14/90	

All results are on an as rec.d basis unless otherwise stated.

DATE: 01/11/91

Upstate Laboratories, Inc.
Analysis Results
Report Number: 011191018
Client I.D.: ALLWASH OF SYRACUSE
Sampled by: ULI

APPROVAL: _____
QC: _____
Lab I.D.: 10170
CORNING RCRA CLOSURE
ULI TRIP BLANK 12/6/90

ULI I.D.: 34190067 Matrix: Water

PARAMETERS	RESULTS	DATE ANAL.	KEY
1,1,1-Trichloroethane	<1ug/l	12/14/90	

All results are on an as rec.d basis unless otherwise stated.

DATE: 01/11/91

Upstate Laboratories, Inc.
Analysis Results
Report Number: 011191018
Client I.D.: ALLWASH OF SYRACUSE
Sampled by: ULI

APPROVAL: [signature]
QC: [signature]
Lab I.D.: 10170
CORNING RCRA CLOSURE
STEUBEN A-DRUM PAD 12/6/90 1635H G

ULI I.D.: 34090151 Matrix: Soil

	PARAMETERS	RESULTS	DATE ANAL.	KEY
Total	Lead by furnace method	5100mg/kg	12/14/90	19
	Total Solids	83%	12/10/90	

All results are on an as rec.d basis unless otherwise stated.

DATE: 01/11/91

Upstate Laboratories, Inc.
lysis Results
Report Number: 011191018
Client I.D.: ALLWASH OF SYRACUSE
Sampled by: ULI

APPROVAL: _____
QC: _____
Lab I.D.: 10170
CORNING RCRA CLOSURE
STEUBEN B-DRUM PAD 12/6/90 1640H G

ULI I.D.: 34090152 Matrix: Soil

	PARAMETERS	RESULTS	DATE ANAL.	KEY
Total	Lead by furnace method	87mg/kg	12/14/90	19
	Total Solids	86%	12/10/90	

All results are on an as rec.d basis unless otherwise stated.

DATE: 01/11/91

Upstate Laboratories, Inc.
Analysis Results
Report Number: 011191018
Client I.D.: ALLWASH OF SYRACUSE
Sampled by: ULI

APPROVAL: _____
QC: _____
Lab I.D.: 10170
CORNING RCRA CLOSURE
STEUBEN C-DRUM PAD 12/6/90 1650H G

ULI I.D.: 34090153 Matrix: Soil

	PARAMETERS	RESULTS	DATE ANAL.	KEY
Total	Lead by furnace method	41mg/kg	12/14/90	19
	Total Solids	86%	12/10/90	

All results are on an as rec.d basis unless otherwise stated.

DATE: 01/11/91

Upstate Laboratories, Inc.
Analysis Results
Report Number: 011191018
Client I.D.: ALLWASH OF SYRACUSE
Sampled by: ULI

APPROVAL: QS
QC: MF
Lab I.D.: 10170
CORNING RCRA CLOSURE
STEUBEN DUPE C-DRUM PAD 12/6/90 1652H G

ULI I.D.: 34190065 Matrix: Soil

	PARAMETERS	RESULTS	DATE ANAL.	KEY
Total	Lead by furnace method	56mg/kg	12/14/90	19
	Total Solids	86%	12/10/90	

All results are on an as rec.d basis unless otherwise stated.

DATE: 01/11/91

Upstate Laboratories, Inc.
(lysis Results
Report Number: 011191018
Client I.D.: ALLWASH OF SYRACUSE
Sampled by: ULI

APPROVAL: QBS
QC: _____MF
Lab I.D.: 10170
CORNING RCRA CLOSURE
STEUBEN D-BACKGROUND 12/6/90 1700H G

ULI I.D.: 34090154 Matrix: Soil

	PARAMETERS	RESULTS	DATE ANAL.	KEY
Total	Lead by furnace method	92mg/kg	12/14/90	19
	Total Solids	90%	12/10/90	

All results are on an as rec.d basis unless otherwise stated.

DATE: 01/11/91

Upstate Laboratories, Inc.
Analysis Results
Report Number: 011191018
Client I.D.: ALLWASH OF SYRACUSE
Sampled by: ULI

APPROVAL: [signature]
QC: [signature]
Lab I.D.: 10170
CORNING RCRA CLOSURE
ULI TRIP BLANK 12/14/90

ULI I.D.: 34890158 Matrix: Water

PARAMETERS	RESULTS	DATE ANAL.	KEY
Acetone	<1mg/l	12/21/90	
Benzene	<1ug/l	12/22/90	
Toluene	<1ug/l	12/22/90	
Xylenes	<1ug/l	12/22/90	

All results are on an as rec.d basis unless otherwise stated.

DATE: 01/11/91

Upstate Laboratories, Inc.
lysis Results
Report Number: 011191018
Client I.D.: ALLWASH OF SYRACUSE
Sampled by: ULI

APPROVAL: _ Q-98
QC: _ _ _ _ _ _ LMF
Lab I.D.: 10170
CORNING RCRA CLOSURE
EQUIPMENT BLANK 12/14/90 G

ULI I.D.: 34890157
Matrix: Water

	PARAMETERS	RESULTS	DATE ANAL.	KEY
	Corrosivity	6.4SU	12/17/90	
	Flash Point	>60degC	12/18/90	
Total	Chromium by furnace method	0.006mg/l	12/20/90	
Total	Lead by furnace method	0.001mg/l	12/20/90	
	Acetone	<1mg/l	12/21/90	
	Benzene	<1ug/l	12/22/90	
	Toluene	<1ug/l	12/22/90	
	Xylenes	<1ug/l	12/22/90	

All results are on an as rec.d basis unless otherwise stated.

DATE: 01/11/91

Upstate Laboratories, Inc.
Analysis Results
Report Number: 011191018
Client I.D.: ALLWASH OF SYRACUSE
Sampled by: ULI

APPROVAL: _____
QC: _____
Lab I.D.: 10170
CORNING RCRA CLOSURE
STEUBEN DRUM PAD LOC A RESAMPLE 12/14/90 1550H G

ULI I.D.: 34890153 Matrix: Soil

PARAMETERS	RESULTS	DATE ANAL.	KEY

All results are on an as rec.d basis unless otherwise stated.

DATE: 01/11/91

Upstate Laboratories, Inc.
Analysis Results
Report Number: 011191018
Client I.D.: ALLWASH OF SYRACUSE
Sampled by: ULI

APPROVAL: _____
QC: _____
Lab I.D.: 10170
CORNING RCRA CLOSURE
DI BLANK 12/19/90 1340H G

ULI I.D.: 35390131 Matrix: Water

PARAMETERS	RESULTS	DATE ANAL.	KEY
Total Lead by furnace method	0.003mg/l	12/26/90	

All results are on an as rec.d basis unless otherwise stated.

DATE: 01/11/91

Upstate Laboratories, Inc.
Analysis Results
Report Number: 011191018
Client I.D.: ALLWASH OF SYRACUSE
Sampled by: ULI

APPROVAL: _____
QC: _____
Lab I.D.: 10170
CORNING RCRA CLOSURE
STEUBEN SAMPLE E-SOIL 12/19/90 1335H G

ULI I.D.: 35390129 Matrix: Soil

	PARAMETERS	RESULTS	DATE ANAL.	KEY
	Total Solids	83%	12/20/90	
Total	Lead by furnace method	550mg/kg	12/26/90	19
TCLP	Lead	1.4mg/l	01/08/91	

All results are on an as rec.d basis unless otherwise stated.

DATE: 01/11/91

Upstate Laboratories, Inc.
Analysis Results
Report Number: 011191018
Client I.D.: ALLWASH OF SYRACUSE
Sampled by: ULI

APPROVAL: QJ
QC: _ _ _ _ _ LMF
Lab I.D.: 10170
CORNING RCRA CLOSURE
STEUBEN SAMPLE E-SOIL DUPE 12/19/90 1345H G

ULI I.D.: 35390130 Matrix: Soil

	PARAMETERS	RESULTS	DATE ANAL.	KEY
	Total Solids	70%	12/20/90	
Total	Lead by furnace method	510mg/kg	12/26/90	19

All results are on an as rec.d basis unless otherwise stated.

CORNING INCORPORATED
CHEMICAL ANALYSIS DEPARTMENT
ENVIRONMENTAL ANALYSIS REPORT
NYS DOH ELAP ID # 10494

To : SCOUTEN ,TIM
Date : MARCH 13, 1991

Job : 2863
Approved : Carol A Rapl

Material : STEUBEN SOIL SAMPLE FOR RCRA CLOSURE SUBMITTED FOR TCLP, METALS, PCB'S, CORROSIVITY, REACTIVITY AND IGNITABILITY.

Other ID : 91-0071

cc : K. S. GROSS
CAD ENVIRONMENTAL FILE

Sample 1 : STEUBEN SOIL SAMPLE FOR RCRA CLOSURE

Analyst	Units	Analyte	Sample 1
RCH	Ag (TCLP)	mg/l Ag	<0.1
DJR	As (TCLP)	mg/l As	<0.1
DJR	Ba (TCLP)	mg/l Ba	1.9
DJR	Cd (TCLP)	mg/l Cd	<0.1
DJR	Cr (TCLP)	mg/l Cr	<0.1
DJR	Pb (TCLP)	mg/l Pb	19
RCH	Se (TCLP)	mg/l Se	<0.1
DJR	FINAL pH		5.2

PCB, CORROSIVITY, IGNITABILITY, AND REACTIVITY WERE ANALYZED BY FLI ENVIRONMENTAL SERVICES, INC. REPORTS ARE ATTACHED.

MERCURY ANALYZED BY GALSON TECHNICAL SERVICES INC. REPORT IS ATTACHED.

Galson Technical Services

Metals Analytical Report

Client : Corning Incorporated
Account # : G4034
Site : ~~WWT Sludge~~ Steuben (Flare)

Date Received : 21-FEB-91
Date Sampled : 20-FEB-91

Matrix : Leachate
Method : EPA METHOD 7470
Units : mg/l

Galson ID:	1214-007	QM910226-1
Client ID:	91-0071	BLANK
Mercury	< 0.0002	< 0.0002

ug - microgram
mg - milligram
kg - kilogram

NR - Not Requested
NS - Not Specified
L - Liter

Approved by : Mary D. Lis
Date : 3/6/91

Footnotes:

PA Lab #68180 446 BROAD STREET, WAVERLY, N.Y. 14892-1445 (607) 565-2893

Mar 8, 15

LAB SAMPLE ID : 26001

Corning Incorporated
Carol A. Raplee
Decker Bldg.
HP-ME-03-070
Corning, NY 14831

Client Site : CORNING INC.
Origin : [redacted]
Description : COMPOSITE
Sampled on : 02/20/91 by CI
Picked up on : 02/20/91 by JS
Date received : 02/21/91
PWS ID :
P.O. # :

Analysis Performed	Result	Units	Date Analyzed	Method	Notebook Reference
Corrosivity	NONCORROS		03/06/91	EPA 1110	90-248-18
Cyanide Distillation	*		02/28/91		
Cyanide Reactivity	NONREACT		03/01/91	EPA 335.3	91-009-14
Ignitability	NONIGNIT		02/24/91	SW 846	87-122-47
Solids, Total	87.46	percent	02/22/91	EPA 160.3	88-256-64
Sulfide Distillation	*		02/28/91		
Sulfide Reactivity	NONREACT		03/07/91	SW 846	88-191-93

Approved by : [signature]
Manager

The information in this report is accurate to the best of our knowledge and ability. In no event shall our liability exceed the cost of these services. Your samples will be discarded after 14 days unless we are advised otherwise

cc :

PA Lab #68180 446 BROAD STREET, WAVERLY, N.Y. 14892-1445
(607) 565-2893

Mar 5, 1991

LAB SAMPLE ID : 26001

Corning Incorporated
Carol A. Replee
Decker Bldg.
HP-ME-03-070
Corning, NY 14831

P.O. # :
Client site : CORNING INC.
Origin : [redacted]
Description : COMPOSITE
Sampled on : 02/20/91 by CI
Date received : 02/21/91
PWS ID # :

* Key	Method	Analyst	Date Analyzed	Notebook Reference
1	SW846/8080/3540/3620/3660	RJH	02/26/91	90-086-109
2	SW846/8080/3540/3620/3660	RJH	02/27/91	90-086-106

Compound Detected	Concentration	Units	Key *
PCB's			
PCB 1016	ND<9	ppm	1
PCB 1221	ND<9	ppm	1
PCB 1232	ND<9	ppm	1
PCB 1242	ND<9	ppm	1
PCB 1248	ND<9	ppm	1
PCB 1254	*		
PCB 1260	202	ppm	2

COMMENT: * Due to the high level of PCB 1260, identification of PCB 1254 is not possible. PCB analysis is performed on a dry weight basis.

Approved by : Ralph J. Hendershot
Manager, Organics

The information in this report is accurate to the best of our knowledge and ability. In no event shall our liability exceed the cost of these services. Your samples will be discarded after 14 days unless we are advised otherwise

cc :

STEUBEN HOT SPOT EXCAVATION