

Corning Incorporated
Whistleblower Policy

Mission Statement

Corning Incorporated and its subsidiaries (collectively, “Corning”) are committed to high standards of business conduct. In line with this commitment, employees have the right – and the duty – to raise, in good faith, concerns about improper business conduct without fear of retaliation in any form.

Corning’s Compliance Council is adopting this Policy to ensure (a) that employees of Corning have a confidential and, if so desired, anonymous means by which to submit good faith concerns about improper business conduct, without fear of retaliation, and (b) that every submission is properly investigated and responded to in a timely manner.

No Retaliation

Retaliation of any kind (including, for example, harassment) against employees for raising a good faith concern about improper business conduct will not be tolerated. Additionally, no employee shall be adversely affected because the employee refuses to carry out an instruction that would constitute fraud, or would be a violation of federal or state laws or Corning’s Code of Conduct.

Confidentiality

Corning will protect the confidentiality of the concern raised and the identity of the reporting person. Such information shall be shared only on a "need-to-know" basis with those individuals investigating or responding to the concern, consistent with the need to conduct an adequate review and to prepare an adequate response.

Reporting Mechanisms

Corning employees who are or become aware of (a) suspected misconduct, illegal activities, fraud or abuse relating to the company's accounting, internal accounting controls or auditing matters, (b) possible violations of federal or state securities laws or regulations, (c) possible violations of other federal or state laws, such as the U.S. Foreign Corrupt Practices Act, or (d) possible violations of Corning’s Code of Conduct, are encouraged to report such matters as follows (each, a “Report”):

- Discuss any issues or report any perceived wrongdoing to your supervisor.
- Talk with your human resources leader or any other manager.
- Contact the Law Department at (607) 974-8500 and ask to speak to a lawyer about the Code of Conduct.
- Contact the Finance Division at (607) 974-8242 and ask to speak to the Corporate Controller or Treasurer about the Code of Conduct.
- Contact Corning’s Code of Conduct Line at (888) 296-8173 or at www.ethicspoint.com. These services can be used to make an anonymous report and are available on a 24/7 basis. An outside organization provides these services and your report cannot be traced back to you unless you choose to identify yourself.

Employees involved in corporate financial reporting must promptly report concerns about violations of the securities laws to Corning's General Counsel at (607)974-8500 or to the Corporate Controller or Treasurer at (607)974-8242. If those officers fail to act and investigate a claim of a material violation of the securities laws, write to "Chairman of the Audit Committee of Board of Directors" or "Lead Director of Board of Directors" at the following address:

c/o Company Secretary
Corning Incorporated
MP-HQ-E2-10
One Riverfront Plaza
Corning, New York 14831

Screening

Upon receipt of a Report, the Chief Compliance Officer shall review the Report and shall determine if the investigation of such Report is warranted in accordance with the company's written Investigation Protocol. Under this screening process, Reports shall be referred for investigation and reported to the Code of Conduct management oversight group¹ unless the Report involves only routine human resources or employment matters.

Investigations; Roles and Responsibilities

Upon referral of a Report, the appointed Investigative Liaison shall review the Report, determine the appropriate method of investigating the matters raised in the Report, and conduct the investigation in accordance with the instructions contained in Corning's Investigation Protocol.

In addition to the above steps, the Chief Compliance Officer will have the responsibility to report all instances or allegations of inappropriate behavior by management concerning questions of compliance with securities laws, or related inquiries, promptly to the chairperson of the Audit Committee of Corning's Board of Directors, with a copy to the Corporate Controller and to the Assistant Controller, Accounting, Compliance and Reporting.

Responses

After the completion of an investigation, if the findings of the Investigative Liaison indicate that the Report has validity, the Chief Compliance Officer, in accordance with appropriate Human Resources representatives, management for the employee in question, and the General Counsel, as appropriate, will determine the appropriate actions required to remedy any past or existing misconduct, fraud, abuse or illegal activities and to prevent the occurrence of such misconduct, fraud, abuse or illegal activities in the future. The Chief Compliance Officer will discuss the findings with the General Counsel to determine whether public disclosure or disclosure to governmental agencies and/or reporting to the full Board of Directors is necessary or appropriate.

¹This group consists of the Chief Compliance Officer, the General Counsel, the Corporate Treasurer, the Corporate Controller, and the Assistant Controller, Accounting, Compliance and Reporting.

Periodic Reports

Corning's Chief Compliance Officer shall periodically provide reports to the Audit Committee of the Board of Directors and to the company's external auditor concerning any Reports received by the company and actions taken by the company in response to such Reports.

False Reports

Employees who knowingly raise a misleading or false concern, or raise a concern without a reasonable belief as to its truth or accuracy, will not be protected by this Policy and may be subject to discipline, including termination of employment.

Securities Laws

The procedures set forth in this Policy help ensure Corning's compliance with Section 10(A)(m)(4) of the Securities Exchange Act of 1934, as added by Section 301 of the Sarbanes-Oxley Act of 2002, which requires the establishment of procedures for (a) the receipt, retention and treatment of complaints received by a public company regarding accounting, internal accounting controls or auditing matters, and (b) the confidential, anonymous submission by employees of public companies regarding questionable accounting or auditing matters.