

CORNING

Grace P. Kelly
Division CounselCorning Incorporated
One Riverfront Plaza
Corning, NY 14831t 607 974 4152
f 607 974 6686
kellygp@corning.com
www.corning.com

EBSA/PUBLIC DISCLOSURE

2009 JUL 28 AM 6:47

July 21, 2009

U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, NW N-1513
Washington, D.C. 20210

Dear Sir,

Pursuant to 29 CFR §2520.104-23, the employer listed below has maintained the plan listed below primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Employer: Corning Incorporated
Address: One Riverfront Plaza, Corning, New York, 14831
Employer EIN: 16-0393470
Number of Plans: Supplemental Pension Plan (1)
Number of Employees Covered: Supplemental Pension Plan - Approximately 525 employees

A filing under the DFVCP and a check in the amount of \$750.00 are being sent under separate cover to the Department of Labor, DFVCP.

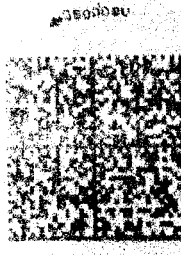
Please contact me at (607) 974-4152 if you have any questions.

Sincerely,



Grace P. Kelly

916 35 204 066
\$00.880
7/7/21/2009
Mail # From 14831
US POSTAGE



U.S. Department of Labor
Employee Benefits Security Admin.
Top Hat Plan Exemption
200 Constitution Avenue, NW N-1513
Washington, D.C. 20210

CO