

CORNING

Code of Conduct  
It's everyone's responsibility

Is the action legal?

Does it comply  
with our Values?

How would this look  
in the newspaper?

Would you feel  
comfortable telling  
someone else about  
your decision?

**If you're not sure, ask — and keep asking until you get an answer.  
Integrity remains our bottom line.**

Dear Corning Colleague,

Here at Corning, we believe that how we do things is as important as what we accomplish. It's a principle that has served us well for more than 150 years, and one that will continue to guide us into the future.

We are committed to preserving the trust of all our stakeholders — our employees, customers, partners, investors, and the communities where we live and operate. We preserve that trust by always living our Values — all seven, all the time, all around the world.

This Code of Conduct explains how we as Corning employees align our individual behavior with our company Values. By following this code, we also ensure we are in full compliance with the laws and governmental regulations that apply to us. Please read it carefully, become familiar with the content, and refer to it often.

We are all responsible for living Corning's Values and maintaining the company's ethical principles. Thanks for making sure that we can all be proud of working for Corning!

Sincerely,

A handwritten signature in black ink that reads "Wendell P. Weeks". The signature is written in a cursive, flowing style.

Wendell P. Weeks  
Chairman and Chief Executive Officer

## Contents

- 1 Letter from Wendell P. Weeks
- 3 Our Purpose and Values
- 5 Quick Reference

## The Way We Work Together

- 7 Understanding and Reporting Violations
- 8 Investigation and Non-Retaliation Policy
- 8 Valuing the Individual
- 9 Use of Company Funds/Expense Accounts
- 10 Data Privacy
- 10 Confidential and Proprietary Information
- 11 Gifts and Entertainment
- 12 Charitable Solicitations
- 12 Conflicts of Interest
- 13 Copyright Infringement
- 13 Fair Dealing

## Civic Affairs

- 14 Corporate Activity
- 14 Individual Activity
- 15 Environment, Health & Safety
- 16 Securities and Insider Trading Laws
- 17 Financial Disclosures and Documents
- 17 Corporate Governance and Public Reporting
- 17 Foreign Corrupt Practices Act
- 18 Government Contracts
- 18 International Boycotts
- 18 Discipline and Enforcement

## Our Purpose and Values

### Our Purpose

Our purpose is to deliver superior, long-range economic benefits to our customers, our employees, our shareholders and the communities in which we operate. We accomplish this by living our Values in an operating environment that enables corporate and personal growth to flourish. Corning is an evolving network of wholly owned and jointly owned businesses, which owes its historical success and continued leadership to shared Values, a core competence in science and technology, and an unending spirit of innovation in all aspects of our corporate life.

### Our Values

Corning has a set of beliefs that guides its choices — selecting the right course of action, the clearest direction, and the preferred response. Corning's Values are: *Quality, Integrity, Performance, Leadership, Innovation, Independence, and The Individual.*

### Quality

Total Quality is the guiding principle of Corning's business life. It requires each of us, individually and in teams, to understand, anticipate, and surpass the expectations of our customers. Total Quality demands continuous improvement in all our processes, products, and services. Our success depends on our ability to learn from experience, to embrace change, and to achieve the full involvement of all our employees.

### Integrity

Integrity is the foundation of Corning's reputation. We have earned the respect and trust of people around the world through more than a century of behavior that is honest, decent, and fair. Such behavior must continue to characterize all our relationships, both inside and outside the Corning network.

## Performance

Providing Corning shareholders a superior long-term return on their investment is a business imperative. This requires that we allocate our resources to ensure profitable growth, maintain an effective balance between today and tomorrow, deliver what we promise, and tie our own rewards directly to our performance.

## Leadership

Corning is a leader, not a follower. Our history and our culture impel us to seek a leadership role in our markets, our multiple technologies, our manufacturing processes, our management practices, and our financial performance. The goods and services we produce are never merely ordinary and must always be truly useful.

## Innovation

Corning leads primarily by technical innovation and shares a deep belief in the power of technology. The company has a history of great contributions in science and technology, and it is this same spirit of innovation that has enabled us to create new products and new markets, to introduce new forms of corporate organization, and to seek new levels of employee participation. We embrace the opportunities inherent in change and we are confident of our ability to help shape the future.

## Independence

Corning cherishes — and will defend — its corporate freedom. That independence is our historic foundation. It fosters the innovation and initiative that has made our company great, and will continue to provide inspiration and energy to all parts of our network in the future.

## The Individual

We know that in the end, the commitment and contribution of all our employees will determine our success. Corning believes in the fundamental dignity of the individual. Our network consists of a rich mixture of people of diverse nationality, race, gender, and opinion, and this diversity will continue to be a source of our strength. We value the unique ability of each individual to contribute, and we intend that every employee shall have the opportunity to participate fully, to grow professionally, and to develop to his or her highest potential.

## **Quick Reference**

### *Understanding and Reporting Code of Conduct Violations*

You have the responsibility to understand the Code of Conduct. If you know of a Code of Conduct violation, it's your duty to report it. Talk to your supervisor, human resources contact, any manager, the Finance Division (607-974-8242), the Legal Department (607-974-8500), or call Corning's Code of Conduct hotline at (888-296-8173).

### **Valuing the Individual**

Corning insists that employees be treated with respect and will not tolerate any discrimination or harassment.

### **Use of Company Funds/Time/Property**

Corning conducts its financial affairs in accordance with the highest standards and will not tolerate misuse of company funds, time, or property. Employees are reimbursed for expenses incurred for authorized business purposes. Corning will not tolerate expense account abuse by any employee.

### **Communications and Computer Use**

Corning computers, software, and voice messaging systems are company property for business use only, and their use can be monitored.

### **Confidential and Proprietary Information**

Our intellectual property is crucial to Corning's future. Each employee is responsible for safeguarding company information, as well as for obtaining information about others only in proper ways.

### **Gifts and Entertainment**

Giving or receiving gifts or entertainment is inappropriate if they are intended to influence someone's judgment.

### **Charitable Solicitations**

Corning employees must not provide Corning's supplier contact lists to any charities or other third parties. Corning does not solicit charitable donations from other companies or suppliers.

### **Conflicts of Interest**

It is inappropriate for individuals to use Corning influence for personal benefit when conducting a business or personal transaction.

### **Copyright Infringement**

Corning follows state, federal, and foreign laws pertaining to copyright protection. This includes duplication of print materials, as well as duplication of licensed computer software.

### **Fair Dealing**

Corning employees will deal fairly with the company's directors, employees, customers, suppliers, and competitors.

### **Civic Affairs**

Corning is an active citizen and encourages employees to participate in community affairs. Employees should distinguish between and make clear to others when they are acting on behalf of Corning and when they are acting on their own behalf.

### **Environment, Health and Safety**

Corning complies with applicable state, federal, and international environmental, health, safety, and energy conservation guidelines and laws. We strive to be a leader in environmental protection and workplace safety.

### **Antitrust Laws**

Corning complies with state, federal, and international antitrust laws and will not tolerate behavior by any employee that compromises this compliance.

### **Securities and Insider Trading**

If you have advance knowledge of non-public information that may affect Corning's or another company's stock price, you must keep that information confidential and not trade the stock or make transfers in benefit plan funds until the information is public.

### **Financial Disclosures and Documents**

Employees must provide full and accurate disclosures to Corning's internal and external auditors.

### **Corporate Governance and Public Reporting**

Corning complies with state, federal, and New York Stock Exchange rules regarding corporate governance, public information disclosure, operation of the Board of Directors, and Committees of the Board.

### **Foreign Corrupt Practices Act**

Corning employees must not make illegal payments to foreign government officials. Corning's internal accounting systems and related policies comply fully with this law.

### **Government Contracts**

Corning complies with federal regulations regarding government contracts and requires that employees who work on government contract projects know these regulations.

### **International Boycotts and Export Licensing**

Corning follows the direction of the U.S. Department of State and Department of Commerce in business with other countries. This includes complying with laws on re-exports of controlled commodities, and not participating in boycotts against countries having formal diplomatic ties with the United States.

### **Discipline and Enforcement**

Employees who violate the Code of Conduct are subject to discipline, including termination of employment. Violations may also result in legal prosecution.

## The Way We Work Together

### *Understanding and Reporting Code of Conduct Violations*

All employees, regardless of where they work, are called upon to make decisions. And those decisions must be made within a context of rules — of what is acceptable and what is not, legally and ethically. Each of us also has a responsibility to ensure that the company's business is conducted in a manner that upholds our beliefs, as stated in this code and within the bounds of the law.

Unethical or unlawful behavior hurts Corning, but it also hurts employees, customers, and shareholders. If you know of fraud, abuse, or other violations of company policy, it is your duty to report those acts, regardless of whether they are committed by employees, contractors, suppliers, or others. If such incidents do occur, the legal system takes into account our efforts to operate ethically and legally.

Whether you are looking for information to help guide you in making decisions or to report an incident, you have five options:

- Discuss any issues or report any perceived wrongdoing to your supervisor.
- Talk with your human resources leader or any other manager.
- Contact the Legal 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](http://www.ethicspoint.com) (click on "File a Report"). 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.

When deciding which of these options to use, you should consider whether a person or department listed above may have played a role, or had an interest, related to your concern. If there may be a conflict of interest, contact someone else or call the Code of Conduct Line.

If you report accounting, auditing, or financial issues, Corning's legal and security departments will be involved in the investigation and they will alert the Audit Committee of the Board of Directors as appropriate. If you, as a supervisor, manager, or human resources leader, receive a question that you cannot answer, contact the Legal Department for information. If you receive a report of a violation, contact the Legal Department immediately. For the investigation, the Legal Department will consult and work with representatives of the Corporate Finance, Security, and Human Resources Groups who are members of Corning's Corporate Compliance Council or Risk Council.



## Investigation and Non-Retaliation Policy

Corning will investigate promptly all reports of unlawful or unethical behavior and involve the appropriate people to complete the investigation. Information regarding your report, including your identity, may be disclosed to others in connection with the investigation.

If you raise a Code of Conduct issue in good faith, Corning will not take any action against you for doing so. Also, Corning will not tolerate retaliation by another employee against you for reporting a concern in good faith. If you believe that someone is retaliating against you or others for reporting a Code of Conduct issue, you should report that retaliation using any of the options described above.

## Valuing the Individual

We know that in the end, the commitment and contribution of all our employees will determine our success. Corning believes in the fundamental dignity of the individual. Our workforce consists of a rich mixture of people of diverse nationality, race, gender, and opinion, and this diversity will continue to be a source of our strength. We value the unique ability of each individual to contribute, and we intend that every employee shall have the opportunity to participate fully, to grow professionally, and to develop to his or her highest potential.

This corporate Value guides our company's behavior. Corning hires and promotes employees on the basis of their ability, skill, and performance as it relates to the company's business needs. Wherever we do business, we will comply with all ethical and legal standards in the recruitment, selection, retention, and promotion of our employees. We will apply these same standards when discipline or termination is necessary.

Corning does not condone or tolerate any form of discrimination or harassment. We are committed to creating a business environment that values each person for his or her unique contribution. Corning has a zero tolerance policy against harassment of any kind, including any action in the workplace that intimidates, insults, offends, or ridicules an employee because of race, color, gender, age, religion, national origin, sexual orientation, gender identity or expression, disability, or veteran status. This policy applies to all employees in all company locations, company-sponsored social events, and all activities where employees represent Corning. This policy also applies to non-Corning personnel working with or within Corning. You must report all such incidents immediately. Failure to report an incident is a violation of this policy as well. You can obtain a complete copy of Corning's Policy Prohibiting Harassment from your human resource manager or on the intranet at HR Policies, Procedures & Forms.

Additionally, Corning is committed to providing a safe and productive work environment. This includes a workplace free of drugs and alcohol and a working environment that complies with all laws and regulations regarding workplace safety. As part of this commitment, Corning requires pre-employment drug screening for all new employees hired in the United States, as well as those employees returning from an extended absence of greater than 150 days. At locations outside of the United States, Corning requires pre-employment and post-absence drug screening as permitted by applicable law.

If you have questions about any of these policies or procedures, or any issues that arise in the workplace whatsoever, please contact your supervisor or human resource manager.

### **Use of Company Funds/Time/Property**

Employees should be aware of what constitutes misuse of company funds and property. This is a broad area that includes use of company time, computers, property, and services for conducting personal business.

Company funds, time spent at work, and company equipment, property, and supplies are to be used only for authorized business purposes.

This policy prohibits the use of company funds for personal expenses. In addition, you must record and describe accurately all transactions using Corning funds. Corning issues payments and is paid for products and services strictly in accordance with supporting documents, such as purchase orders and invoices. Refer to the Corporate Accounting Procedures for further guidance in this area.

Corning reimburses employees for legitimate, reasonable, and normal business expenses. Employees are responsible for accurately recording expenses, for providing the proper documentation, and for submitting only appropriate business expenses.

Appropriate business expenses include necessary travel, lodging, and materials used to conduct business. Expenses such as house-sitting, the purchase of personal gifts, or care of pets are not appropriate. Refer to the Corporate Travel Guidelines for a complete definition of what is appropriate or inappropriate.

Expense reports should be submitted on the appropriate form. Additional guidance can be found in the Corporate Accounting Procedures and on the expense report form.

All expense reports must be reviewed by the immediate supervisor and submitted for departmental approval. Corning audits the use of company funds and expense reports as part of its review of compliance with corporate accounting policies and Internal Revenue Service laws and regulations.

## **Communications and Computer Use**

Corning computers, software, voice messaging, and communications systems are company property. Use them for business purposes only and not for personal benefit or non-Corning purposes, unless such other use is expressly authorized by your supervisor.

Employees cannot use Corning computers, software, and voice messaging or other communications for improper, offensive, derogatory, defamatory, obscene, sexually explicit, destructive, or other inappropriate purposes.

Employee communications transmitted by Corning computers, software, voice messaging, or corporate communications systems are not private. Corning can monitor their use (including review, copying, or deletion of messages) and access messages and files through its authorized personnel.

Employees are reminded that their use of public information networks (such as the Internet), including communication at any “chat room”, must conform to Corning’s confidentiality and proprietary information policies. Before communicating across a public information network, employees must ensure that communication will not compromise the interests of the company.

## **Data Privacy**

Corning is committed to protecting personal data, and complies with all applicable data privacy laws. Examples of personal data include employment, medical, financial and education information about a particular individual. In most countries where Corning operates, there are laws regulating the collection and use of this personal data.

All employees are responsible for complying with Corning’s data privacy policies and the related laws of their countries.

If you have questions concerning data privacy laws in any region, contact a member of the Legal Department in that region.

## **Confidential and Proprietary Information**

All Corning information that is not public is considered proprietary information. You are responsible for properly identifying and protecting that information. The specific types of Corning proprietary information and

the methods for its protection are spelled out in Corporate Procedure 11 on Corning's Corporate Intranet site.

Protecting Corning proprietary information is critical for the company to remain competitive, and that translates to our future and our jobs. The rights associated with Corning's proprietary information must be safeguarded, whether this information is in written, unwritten or electronic form. Confidential work or Corning proprietary information must not be disclosed to or discussed with outsiders, the news media or with people or other employees who do not have a specific need to know.

The same guidelines apply to confidential and proprietary information belonging to suppliers or customers that is shared with employees based on the need to know. Again, you are responsible for properly identifying and protecting that information. Not doing so can expose Corning competitively and legally.

Contact Corning's Information Protection Officer or the Corporate Legal Department for clarification.

When obtaining information about other companies, no illegal means may be used. Trespassing on a competitor's property, offering to buy information, planting an agent on a competitor's payroll, improper computer downloading, electronic eavesdropping, or theft all are prohibited.

The improper disclosure or use of company information for personal gain is prohibited by law.

## **Gifts and Entertainment**

The basic guideline on gifts and entertainment is that Corning employees should not give (or accept) gifts or entertainment that they could not claim for reimbursement on their own expense reports. Employees should not accept gifts, payments, fees, services, discounts, valued privileges, or other favors where these would, or might appear to, improperly influence them in performing their duties for Corning. They should not provide or give gifts or favors to others where these might appear to improperly influence their relationship with Corning.

Corning employees can accept or give common courtesies normally associated with accepted business practices, as long as these are not in a form that could be construed as a bribe, payoff or secret compensation. The use of bribes, secret compensation or kickbacks is improper and will result in immediate disciplinary action. In addition, gifts or contributions given to government officials, directly or indirectly, for any purpose, are subject

to legal restrictions. Employees who interact with government officials should be generally familiar with these restrictions and should talk with Corning's Legal Department regarding any questions.

Normal business-related entertainment may be accepted or given. For example, you may participate in functions and activities connected with seminars, exhibits, trade shows, meetings, or presentations that incorporate meals and/or entertainment. You must have prior approval from your supervisor for functions involving overnight stays for entertainment.

### **Charitable Solicitations**

It is Corning's policy not to provide Corning supplier contact lists to any charities for solicitation or other purposes. Employees should not give out or use Corning supplier lists for anything other than Corning business purposes. Supplier lists are proprietary business information and should be treated as such.

Corning's business choices of its suppliers are based solely upon bid prices, quality, and ability to do the work. These choices are not influenced by a suppliers' giving or not giving to any particular charity.

Corning Incorporated does not solicit charitable donations from other companies or suppliers. Employees will not request that other companies or suppliers make charitable donations by implying that affects their business or future with Corning.

### **Conflicts of Interest**

Suppliers and service providers should be selected solely on the basis of Corning's best interests. An employee's personal interest must not influence that choice.

A potential conflict exists when employees have an interest in or connection with a commercial enterprise that does business with Corning — where that interest might affect or appear to affect their decisions. The conflicting interest might be held directly by the employee, a member of the employee's family, or a business in which the employee has direct or indirect interest. The conflict might be financial or otherwise.

To determine whether a conflict exists, ask: How much business does the outside enterprise do with Corning, both relative to its total business and to Corning's business? To what extent is the affected employee in a position to make or influence Corning's transactions with the outside enterprise? Does the interest of the employee affect or offer the possibility of affecting the objectivity of his or her business judgment?

Common business transactions that involve potential conflicts of interest include the:

- Sale of products
- Purchase of materials, supplies and equipment
- Purchase and lease of real estate
- Purchase of advertising space, time
- Investment or borrowing of funds
- Purchase of insurance
- Selection and use of consultants

Employees and their family members may not serve as officers, directors, employees, agents, or consultants of another company or organization that is a current or potential supplier, customer or competitor of Corning, except with the consent of the applicable Corning business manager and the company's General Counsel.

If there is a question regarding whether a conflict actually exists, assume there is. You should report any potential conflicts of interest to your supervisor or human resources manager. If you want to discuss any potential conflict, contact the Legal Department at (607) 974-8500. You can also call the Corning Code of Conduct Line at (888) 296-8173.

### **Copyright Infringement**

No one employed by Corning, whether an employee, contractor, or consultant, may duplicate copyrighted materials without permission of the copyright owner. This prohibition applies to printed materials, music, other recorded materials, and software.

Even when Corning is authorized to use copyrighted software, certain actions may not be permitted. Employees should check with Information Technology or the Intellectual Property Department before: making copies of the software; copying the software to a local area network or onto multiple machines; or giving any outsiders (including clients, customers, or contractors) access to or copies of the software.

### **Fair Dealing**

Employees shall deal fairly with Corning's directors, employees, customers, suppliers, and competitors. Do not take unfair advantage of anyone through manipulation, concealment, abuse of privileged or proprietary information, misrepresentation of material facts, or any other unfair or dishonest practices.

## Civic Affairs

### ***Corporate Activity***

Corning strives to be a good corporate citizen in each community where the company operates. Corning supports and promotes significant community planning, health-care, cultural, educational, welfare, recreation, and civic improvement programs.

As a corporate citizen, Corning will from time to time take a stand on public issues, particularly those that affect its interests and the interests of employees, stockholders, customers, or suppliers.

Corning does not make any financial contributions, directly or indirectly, to any political party or candidate, without the prior approval of Corning's Global Government Affairs group or Corning's Law Department. Corning reports all contributions as required by law. Employees should consult with the Government Affairs office before making any contribution, of any kind (including money, gifts, meals, entertainment, or travel), to a U. S. government official. An employee-operated organization known as COREPAC operates independently of Corning and provides an opportunity to voice support of specific legislative action and individuals running for office.

### ***Individual Activity***

Corning encourages employees to participate in community affairs. If you wish to take part in a community effort during business hours, you must obtain your supervisor's approval. In such cases, you should decline any remuneration. Any community activity during non-work hours requires no approval, and it is solely at your discretion whether to accept remuneration.

Honoraria (fees paid for speaking, participating in workshops, seminars) or similar payments should be declined if your participation is based on your work at Corning. You may, however, accept honoraria or similar payments when your participation is based on your work or interests outside of those associated with your employment at Corning.

All employees are urged to become registered voters, to inform themselves on issues and candidates, and to vote in political elections. Further, you are encouraged to support the political party of your choice with your time, talent, and money. Check with your supervisor concerning proper procedures for voting during work hours.

Employees frequently express their opinions publicly on issues. However, you must make it clear when you are speaking as a private citizen. This is particularly important if people might assume you are a Corning spokesperson. Only certain employees of Corning are authorized to speak publicly

or talk to the news media about Corning. In addition, U.S. regulations specify how and when Corning should disclose business results and other information about the company. You must consult with Corporate Communications before making public statements about Corning or disclosing important information about the company.

Communication expressing personal opinion must not appear on Corning letterhead, or be linked to your position at Corning.

## **Environment, Health and Safety**

Wherever we operate around the world, it is Corning's policy to design, construct, and operate facilities in a manner that will not endanger the health and welfare of humans or harm plant and animal life in the surrounding environment. We strive to meet—and often exceed—the level of compliance the law requires and continually aim to be a leader in health and safety and environmental protection in our industries. It is Corning's goal to provide a safe work environment for its employees and to avoid adverse effects on the living environment of our neighbors. It is not possible to achieve this goal, of course, without the personal attention of each of us. All Corning employees must work to prevent issues from arising and be aware of how to mitigate environmental, health, or safety incidents should they occur.

Our environmental policy is based on a four-step process:

- We strive to eliminate or minimize the production of pollution at its source. This involves designing, constructing, and operating processes that maximize raw material usage.
- If waste materials must be produced, we strive to continually recycle those materials back into our processes or into other usable materials.
- If we find that waste materials will be emitted from our processes, we will evaluate the impact and strive to install the appropriately sized treatment systems available to minimize the impact of those emissions on the environment.
- We dispose of waste materials in ways that are approved by environmental agencies and minimize the potential for environmental harm, now and in the future.

## **Antitrust Laws**

Corning complies with antitrust laws applicable to its business activities. These laws forbid: 1) price discrimination; 2) monopolization; and 3) contracts, combinations or conspiracies that unreasonably restrain trade or tend to reduce competition. This compliance is not to be compromised. Any employees who violate the antitrust laws will lose their jobs and also face legal prosecution.



- Employees must not enter into any agreement, understanding or plan (written or oral) with any competitor with regard to price, terms or conditions of sale, production, distribution, territories, or customers.
- Employees must not exchange or discuss with a competitor pricing, marketing plans, manufacturing costs, or other competitive information.
- Employees must not engage in any other activity that counsel for Corning advises them would violate any antitrust law.
- Employees must not enter into any agreement, understanding or plan with any customer in regard to any activity that will affect directly the economic or competitive position of any other customer where this activity is in violation of any antitrust law.

Because antitrust laws are complicated, contact the Legal Department before making any changes to pricing plans, distribution arrangements, or marketing plans. This is particularly important where Corning has a significant share of the market.

Employees responsible for Corning's conduct or practices in these areas should be generally familiar with the principles of antitrust laws and should talk with Corning's Legal Department regarding any questions.

### **Securities and Insider Trading Laws**

Corning complies with state, federal, and applicable non-U.S. securities and insider trading laws and requires that employees do so as well. There are no exceptions.

Corning's reputation for integrity and ethical conduct is an important asset. All disclosures by Corning to the public, including periodic reports, press releases, and stockholder communications will be accurate and timely.

All non-public information concerning Corning and its affairs is the property of Corning and not the property of any employee. Any employee having non-public information must maintain its confidentiality. In addition, employees with such information must not trade in Corning stock or make transfers in benefit plan funds until the information is publicly announced.

Employees may acquire market-sensitive information about other publicly traded companies during the course of their employment. Such information must be treated confidentially. It may not be disclosed, nor may it be used as a basis for trading in that company's stock, until the information becomes public.

An employee's use of confidential information or non-public information in securities transactions violates the law and subjects an employee to disciplinary action and potential civil and criminal legal prosecution.

If you have questions concerning the policy or the law, contact the Legal Department.

## Financial Disclosures and Documents

Employees must provide full and accurate disclosures requested by Corning internal accountants and financial personnel, as well as outside public accounting firms performing internal audit and external audit services for Corning. Actions to improperly influence auditors are illegal. Employees cannot directly or indirectly act to fraudulently influence, coerce, manipulate, or mislead any accountant or auditor for the purpose of rendering financial statements misleading.

Employees must comply with Corning's written record retention guidelines. Do not tamper with or destroy electronic or paper documents supporting a required audit trail or financial reporting until the guidelines show those documents are no longer required.

## Corporate Governance and Public Reporting

Corning complies with corporate governance laws, rules, and regulations established by state and federal government and the New York Stock Exchange, where its common stock is listed and publicly traded. In response to the Sarbanes-Oxley Act of 2002, Corning formalized and now fully documents certain financial and reporting procedures that used to be informal. Corning's Chief Executive Officer and Chief Financial Officer each certify the accuracy of Corning's periodic financial filings with the U.S. Securities and Exchange Commission. Corning's public financial disclosures and reports shall be full, fair, accurate, timely, and understandable.

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.*

## Foreign Corrupt Practices Act

The Foreign Corrupt Practices Act imposes a legal requirement on management to keep fair and accurate financial records in reasonable detail. It also requires us to devise and maintain a system of internal accounting controls.

The act also prohibits all U.S. corporations and their officers, directors, employees, agents, or stockholders from bribing government or political officials. It subjects Corning and its officers and employees to civil liability and criminal prosecution under federal securities laws.

Corning obeys all sections of the Foreign Corrupt Practices Act. To comply with accounting and control requirements, Corning maintains a system of procedures, policies, and operating guidelines that comply fully with the Foreign Corrupt Practices Act.

### **Government Contracts**

Corning complies with all laws and regulations applicable to government contracting. Corning will cooperate fully with the U.S. government to meet all legal requirements. Corning will work with the appropriate agencies to resolve any issues that might arise concerning performance of such contracts.

Employees involved with government contracts should be familiar with appropriate government regulations, including the Procurement Integrity Act, the Anti-Kickback Act, the Byrd Amendment and defective pricing regulations. For more information, contact the Legal Department.

### **International Boycotts and Export Licensing**

Corning follows the direction of the U.S. Department of State and Department of Commerce in business with other countries. This includes complying with laws on re-exports of controlled commodities, and not participating in boycotts against countries having formal diplomatic ties with the United States. Corning abides by federal regulations regarding U.S. government export control compliance regulations for restricted technologies.

Accordingly, Corning will not take any action, including the furnishing of information, signing of agreements, solicitation, or the acceptance of orders that would improperly re-export or transfer a controlled commodity, be discriminatory, or that would further or support any restrictive trade practice or boycott against a country having formal diplomatic ties with the United States. Further, Corning will not answer requests for information that might be used to support these practices.

### **Discipline and Enforcement**

Failure to comply with the laws or regulations governing the Company's business, this Code of Conduct, or any other Corning policy or requirement may result in disciplinary action and legal proceedings.

You should communicate any suspected violations of this Code of Conduct promptly. Five reporting options are:

- Discuss any issues or report any perceived wrongdoing to your supervisor.
- Talk with your human resources leader, or with any other manager.
- Contact the Legal 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 [www.ethicspoint.com](http://www.ethicspoint.com) (click on "File a Report"). 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.

When deciding which of these options to use, you should consider whether a person or department listed above may have played a role, or had an interest, related to your concern. If there may be a conflict of interest, contact someone else or call the Code of Conduct Line.

If you report accounting, auditing or financial issues, Corning's Legal and security departments will be involved in the investigation. They will alert the Audit Committee of Corning's Board of Directors and the Board of Directors as appropriate.

All alleged violations will be investigated by persons designated by co-chairs of Corning's Compliance Council. Investigations are conducted by those in the Corporate Finance, Legal, Human Resources, and Security Departments and appropriate action will be taken. Findings are reported periodically to the Corning Compliance Council, the Risk Council, the Audit Committee of Corning's Board of Directors, the Corporate Relations Committee of Corning's Board of Directors and the full Board of Directors.

#### **Remember —**

*Is the action legal?*

*Does it comply with our Values?*

*How would this look in the newspaper?*

*Would you feel comfortable telling someone else about your decision?*

**If you're not sure, ask — and keep asking until you get an answer.  
Integrity remains our bottom line.**

#### **Corning Incorporated**

One Riverfront Plaza  
Corning, NY 14831-0001

607.974.9000  
[www.corning.com](http://www.corning.com)