UNITED STATES OF AMERICA BEFORE THE SECURITIES AND EXCHANGE COMMISSION

commendation by Exchange (

March 12, 2019

In the Matter of

Dow Inc.

2211 H.H. Dow Way Midland, Michigan 48674

File No: 001-38646

ORDER DECLARING REGISTRATION EFFECTIVE PURSUANT TO SECTION 12(d) OF THE SECURITIES EXCHANGE ACT OF 1934, AS AMENDED

Dow Inc. has filed with the Commission and the New York Stock Exchange an application to register its Common Stock, par value \$0.01 per share on the exchange, pursuant to Section 12(b) of the Securities Exchange Act of 1934.

In accordance with Section 12(d) of the Exchange Act, the authorities of the exchange have certified to the Commission that they have approved the class of securities for listing and registration.

Dow Inc. requests that the registration be made effective before 30 days have expired since the Commission received the exchange's certification.

The request for acceleration appears to be appropriate in the public interest and for the protection of investors. Therefore, it is ORDERED that the registration on the New York Stock Exchange shall become effective immediately.

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority.

Vanessa Countryman Acting Secretary