

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

Mail Stop 4631

July 28, 2009

Mr. Geoffery E. Merszei Chief Financial Officer The Dow Chemical Company 2030 Dow Center Midland, Michigan 48674

Re: Form 10-K for the Fiscal Year Ended December 31, 2008

Definitive Proxy Statement on Schedule 14A filed March 31, 2009

File No. 001-03433

Dear Mr. Merszei:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Dale Welcome, Staff Accountant, at (202) 551-3865 or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash Accounting Branch Chief