



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4631

June 15, 2017

Via E-mail

Mr. Ron Edmonds
Controller & Vice President of Controllers and Tax
The Dow Chemical Company
2030 Dow Center
Midland, MI 48674

**Re: The Dow Chemical Company
Form 10-K for the Fiscal Year Ended December 31, 2016
Filed February 9, 2017
File No. 1-3433**

Dear Mr. Edmonds:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ W. John Cash

W. John Cash
Accounting Branch Chief
Office of Manufacturing and
Construction