UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT



Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): May 11, 2006

THE DOW CHEMICAL COMPANY

(Exact name of registrant as specified in its charter)

Delaware 1-3433 38-1285128 (State or other (Commission File (IRS Employer jurisdiction of Number) Identification No.) incorporation)

2030 Dow Center, Midland, Michigan 48674 (Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: (989) 636-1000

Not applicable (Former name or former address, if changed since last report.)

Item 5.02 Departure of Directors or Principal Officers; Election of Directors; Appointment of Principal Officers

(b) Director Retirements

On May 11, 2006, J. Michael Cook, Willie D. Davis, Keith R. McKennon and Harold T. Shapiro retired from the Board of Directors of The Dow Chemical Company.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Dated: May 11, 2006 THE DOW CHEMICAL COMPANY

By: /s/ CHARLES J. KALIL

Name: Charles J. Kalil
Title: Corporate Vice
President, General Counsel
and Corporate Secretary