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TINA S. VAN DAM
Corporate Secretary

The Dow Chemical Company
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August 13, 2002

Via Facsimile 202.824.5090
Original by Overnight Delivery
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Mr. Jonathan G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street N.W.
Washington, D.C. 20549

The Dow Chemical Company - Statements Under Oath of Principal Executive Officer and Principal Financial Officer

Dear Secretary Katz:

On behalf of the Principal Executive Officer and Principal Financial Officer of The Dow Chemical Company, and in accordance with Order 4-460 (the "Order") of the Securities and Exchange Commission (the "Commission"), enclosed are one original and one copy of each of the following documents:

1. Statement Under Oath of Principal Executive Officer Regarding Facts and Circumstances Relating to Exchange Act Filings.
2. Statement Under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings.

The sworn statements are in the form prescribed by the Commission in the Order, and certify certain of the Company's recent filings with the Commission under the Securities Exchange Act of 1934.

Please acknowledge receipt of this letter and the sworn statements by file stamping each enclosed and returning them in the self-addressed, stamped envelope. Should you have any questions or comments with regard to this matter, please do not hesitate to telephone me at 989.636.2663.
Thank you.

Sincerely,

Tina S. Van Dam

Enclosures

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**Statement Under Oath of Principal Financial Officer
Regarding Facts and Circumstances Relating to Exchange Act Filings**

I, J. Pedro Reinhard, state and attest that:

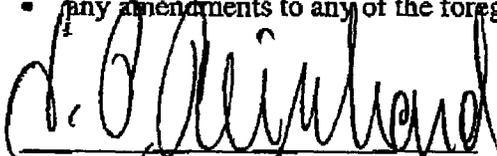
(1) To the best of my knowledge, based upon a review of the covered reports of The Dow Chemical Company, and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Company's audit committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report:"

- Annual Report on Form 10-K of The Dow Chemical Company for the year ended December 31, 2001;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy material of The Dow Chemical Company filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.



Signature

J. Pedro Reinhard
August 13, 2002

Subscribed and sworn to before me
this 13th day of August, 2002.

Susan M. Fradette
Notary Public

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My Commission Expires:

SUSAN M. FRADETTE
NOTARY PUBLIC, MIDLAND COUNTY, MICHIGAN
MY COMMISSION EXPIRES JANUARY 30, 2004