



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

DIVISION OF
CORPORATION FINANCE

March 12, 2019

James R. Fitterling
Chief Executive Officer
Dow Inc.
2211 H.H. Dow Way
Midland, Michigan 48674

**Re: Dow Inc.
Form 10-12B
Filed September 7, 2018
File No. 001-38646**

Dear Mr. Fitterling:

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,

Division of Corporation Finance
Office of Manufacturing and
Construction

cc: Sachin Kohli