



DIVISION OF  
CORPORATION FINANCE

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

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