

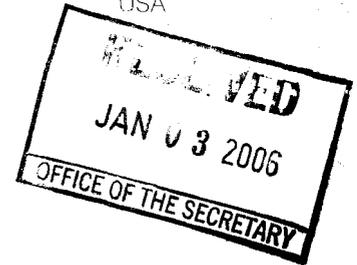


S71005-39

The Dow Chemical Company
Midland, Michigan 48674
USA

December 21, 2005

Mr. Jonathan G. Katz
Secretary, Security & Exchange Commission
Station Place
100 F Street, NE
Washington, DC 20594-9303



Re: Proposed Rule for Internet Availability of Proxy Materials (Release No. 34-52926;
File No. S7-10-05; 70FR74598, 12/15/05)

Dear Mr. Katz,

I have four concerns with the Securities and Exchange Commission's proposed rule (File No. S7-10-05) that would permit the replacement of the current paper-based proxy materials process with an electronic system of notification and balloting. Under this proposed rule, companies could choose to provide shareholders with annual reports and proxy voting materials electronically, rather than on paper, and offer shareholders the option to receive the appropriate information on paper only if requested.

I receive a number of phishing hoaxes (*the practice of luring unsuspecting Internet users to a fake Web site by using authentic-looking email with the real organization's logo, in an attempt to steal passwords, financial or personal information, or introduce a virus attack*). I can not discern between an authentic e-mail and a fake one. I have come to not to trust most e-mail unless I personally know the sender. Even then, I seldom respond to any financial institution via e-mail, even when I initiate the contact.

My second concern is that I would lose the information in the mountain of spam – (*unsolicited e-mail*) that I receive daily. Between the quantity I receive and uncertainty regarding the legitimacy of e-mail, I'm afraid these documents would not get the attention they deserve.

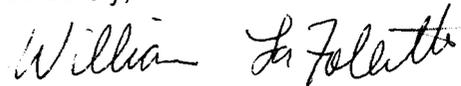
Another concern with the proposed rule is that electronic balloting may not be fully utilized by those without Internet access and the elderly. Studies show that only 22% of Americans 65 and older use the Internet; therefore more than 75% of elderly shareholders may not participate in the proxy voting process and would not receive their annual reports. Furthermore, some consumer research indicates that nearly 45% of Americans rely on the confidence, reliability, privacy and safety of receiving information on paper.

To be open with you, I am employed by a company that manufactures polystyrene film for window envelopes. I am concerned about the negative impacts this proposed rule could have on our industry, as well as the industry's supply chain business, including printers, merchants and converters.

One option that could mitigate these concerns would be to offer an "Opt In" process in which shareholders would continue to receive paper-based materials unless specifically choosing to receive electronic documents, rather than the "Opt Out" process proposed in this rule that provides the company the ability to make that decision. Under an "Opt In" process, shareholders would continue to receive proxy materials in paper-based form and would only receive the electronic versions if requested. An "Opt In" program would strike an appropriate balance between reducing costs for financial companies while minimizing the negative impacts on the paper products and related industries.

I appreciate the opportunity to express my views on this proposed rule. Should you have any comments or questions, feel free to contact me.

Sincerely,

A handwritten signature in cursive script that reads "William LaFollette". The signature is written in black ink and is positioned above the printed name.

William LaFollette