

**First Amendment to HIPAA Privacy Policy**

By authority of Article I, Section D, I, J. Michael Dizer, Privacy Official, hereby amend the HIPAA Privacy Policy bearing the following title (hereafter referred to as "Privacy Policy"):

HIPAA Privacy Policy for the  
ERISA Health Plans of  
The Dow Chemical Company  
And Union Carbide Corporation  
A Subsidiary of The Dow Chemical Company  
Original effective date: April 14, 2003  
Amended and Restated: April 20, 2005

Article I, Section B is amended to add the following paragraph at the end.

2. Dow as a Service Provider for Third Party Health Plans

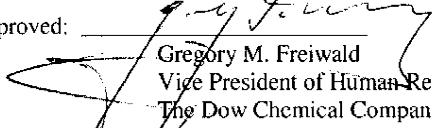
From time to time, Dow may enter agreements with third parties, in which Dow will provide certain administrative services for one or more health plans of a third party ("third party health plan"). When Dow agrees to provide such services and will have access to, maintain, transmit, create and/or receive Protected Health Information, Dow will enter into a HIPAA business associate agreement with the third party health plan if such third party health plan is required under HIPAA to have a business associate agreement with Dow. This Privacy Policy shall apply to Dow with respect to the Protected Health Information Dow has access to in order to provide the services to such third party health plans. With respect to such third party health plans, the definition of "Plan Sponsor" in this Privacy Policy shall include the third party sponsor of such health plan, and the definition of "Health Plan" in this Privacy Policy shall include the health plan sponsored by the third party.

This First Amendment is effective December 1, 2008.

KB

Signed:   
J. Michael Dizer  
Privacy Official

KB

Approved:   
Gregory M. Freiwald  
Vice President of Human Resources  
The Dow Chemical Company

Dated: November 6, 2008