PLAINTIFF'S EXHIBIT
DOW-2416

CHART OF COST CENTERS
NUMERICAL LISTING

COST CENTER	DESCRIPTION	OPEN DATE	CLOSE DATE	ALT. COST CENTER	MGMT LEVEL	ACCNT NO.
4965	PRIVATE LABEL	8101	8811	*******	9900000000	
4966	POLYGLYCOL E1450	8203	8811	*******	9900000000	
4967	IDT-METHYL CHLOR	8608	9999		9900000000	2
4968	02038.00 LA.	8705	9999		9900000000	16
4969	FREON 11A	8801	9999		9900000000	31
4970	TEA-99	8801	9999		9900000000	80
4971	TEA-85	8801	9999		9900000000	80
4972	TIPA-101	8801	9999		9900000000	80
4973	50% CAUST-PLAQUE	8401	9999		9900000000	14
4974	CAUSTIC - CANADA	8101	9999		9900000000	14
4975	839 BULK	8101	9999		9900000000	24
4976	XUS 15023.00	8806	9999		9900000000	31
4977	CURITHANE 52 CAT	8809	9999		9900000000	2
4978	DOWANOL 500	8807	9999		9900000000	2
4979	DOWANOL TMH	8512	9999		9900000000	5
4980	DOWANOL TPM	9005	9999		9900000000	24
4981	DEG	8209	9999		9900000000	4
4982	EG-LA	8209	9999		9900000000	24
4983	EG-TEXACO	8407	8811	*******	9900000000	
4984	EG-CELANESE	8411	8811	*******	9900000000	
4985	V390/XUS 15035 E	8609	9999		9900000000	31
4986	XAS 10771.02	8609	9999		9900000000	31
4987	LAPORTE ANILINE	8706	9999		9900000000	31
4988	XUS 15091.00L	8707	9999		9900000000	31
4989	TRIPROPYLENE GLY	8711	9999		9900000000	31
4990	DPG/TPG	8711	9999		9900000000	31
4991	VORANOL 5148	8710	9999		9900000000	31
4992	POLYGLYCOL 4	8809	9999		9900000000	2
4993	XPR 1531D605-104	8901	9999		9900000000	32
4994	XNS 0687.00L	8809	9999		9900000000	82
4995	983 ANODE GROD	8903	9999		9900000000	28
4996	1070 ANODE GROD	8903	9999		9900000000	28
4997	CURITHANE 52	9001	9001	*******	9900000000	32
4999	HYPO CATALYST	8302	9999		9900000000	14
5000	OCD SITE MANAGER	7808	8701	*******	3056000000	9
5001	PROPERTY ABANDON	8310	9999		1096000000	38
5002	ABANDON-SPECIALT	8412	9999		2096000000	38
5003	ABANDON-IND CHEM	8412	9999		3096000000	38
5004	ABANDON-INTERMED	8412	9999		4096000000	38
5005	ABANDON-AG IBU	8606	8907	*******	2096000000	38
5011	CHLORINE #1 CELL	6909	8101	0005014	3033404141	14
5012	CHLORINE #1-CELL	7401	8101	0005014	3033404141	14
5014	BRINE TREATING-A	6909	8604	*******	3034404400	14
5016	CL2 PLT SER ADM	8001	8701	0005026	3034101100	14
5017	B RESIN	7601	8206	0005021	3033404242	14
5018	SMALL CELL ASSEM	8001	8402	0005023	3034101100	14
5019	CATHODE HANDLING	8001	8601	*******	3034101100	14
5020	CPS MAT'L HNDLG	8001	8601	0005016	3034101100	14
5021	DER CELL REPAIR	8001	8601	0005016	3034101100	14

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CHART OF COST CENTERS
NUMERICAL LISTING

COST CENTER	DESCRIPTION	OPEN DATE	CLOSE DATE	ALT. COST CENTER	MGMT LEVEL	ACCNT NO.
5022	DIAPHRAGM DRAWIN	8001	8601	0005016	3034101100	14
5023	LARGE CELL ASSEM	8001	8601	0005016	3034101100	14
5024	BRINE TREATING-B	6909	9999		3034404100	14
5025	SODIUM CARBONATE	8301	9999		3034404100	14
5026	C/A PARTS & REC	8509	9999		3034101000	14
5030	C/A QA LAB	9001	9999		3034203000	14
5031	CHLORINE #3-CELL	6909	9999		3034404100	14
5032	CHLORINE #3-CELL	6909	9999		3034404100	14
5033	MEMBRANE CELL DE	8604	9999		3034404500	14
5034	MEMBRANE CELL	8709	9999		3034404500	14
5038	CHLORINE LIQ	6909	7807	********	9900000000	
5041	CHLORINE #4-CELL	6909	9999		3034404200	14
5042	CL2 #4 CELL-SVC	8401	9999		3034404200	14
5048	B-28 CL2 LIQUEFA	7709	9999		3034404200	14
5049	CHLORINE DEVELOP	6909	8211	0001222	1078030000	2
5051	CHLORINE #5 CELL	6909	9999		3034404600	14
5052	CHLORINE #5 CELL	6909	8604	0005051	3034404400	14
5058	CHLORINE LIQ	6909	7804	********	9900000000	
5061	CHLOR-ALKALI #1	6909	8701	0005211	3034202100	14
5062	CHLOR-ALK CELL M	7107	8209	********	9900000000	
5068	A-19 CL2 LIQUEFA	7709	9999		3034404400	14
5071	CHLORINE # 6	7012	9999		3034101100	14
5072	CHLORINE LIQUEFA	7101	8604	********	3034404400	14
5073	CHLOR#6 CELL MAI	7306	8701	0005068	3034404400	14
5076	CA COMPUTER GRP.	8011	9999		3034101100	14
5077	C/A PROJECTS	8103	9999		3034101200	14
5078	VENT GAS RECVR	6909	8601	********	2012104040	4
5079	C/A SERVICES	9001	9999		3034101000	14
5080	C/A CONSTRCT.EXP	9001	9999		3034101400	14
5082	BRINE WELLS	6909	9999		4045465240	1
5083	WELL WORK-BRINE	8301	8701	0005082	4045524000	1
5084	STRD SPARE PARTS	8510	9999		4045465240	1
5090	GASEOUS CL2 DIST	6909	9999		3034404200	14
5091	CHLORINE SPARE P	7709	8601	0005026	3034404100	14
5092	SLURRY HANDLING	7611	9999		3034101010	14
5093	ASBESTOS SLURRY	7703	7902	********	9900000000	
5094	CELL DEVELOPMENT	7601	8601	0005090	3034101100	14
5095	CAUSTIC SPARE PA	8410	8604	********	3034303100	14
5108	UNIT II-ADMIN	8601	9999		3034606000	14
5109	UNIT II-CHLORINE	8601	9999		3034406000	14
5110	UNIT II-CAUSTIC	8601	9999		3034306000	14
5111	CL2/CAUS UNIT 2	7111	8601	0005109	3034406040	14
5112	UNIT II D & T	8201	8402	********	3017300000	23
5113	CL2/CA GT2 WRECK	8312	8407	********	3017301000	23
5161	COMPUTER SRV HDC	8712	8808	0014894	3020304000	14
5201	CELL EFFLUENT DI	6909	9999		3034303100	14
5202	CONC CELL EFF DI	7301	8701	0005211	3034303100	14
5210	CRUDE	7608	8301	********	3017600100	25
5211	50% CAUSTIC #1	6909	9999		3034303100	14

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