

DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	721B	PAGE	1
DISTRIBUTION - OUTPLANT OPERATIONS		DATE DECEMBER 1997			
Preferred Storage RECORD NAME	Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION	
Bulk Loss and Utility Report (Calendar Year End)		1	DR		
Claims, Loss and Damage (Paid)		1	DR		
Contracts, Documents and Support Correspondence - Warehouses/Terminals of All Terms Expired		4	DC		
Emergency Response Data - U.S.A. (statistics only)		5	DC		
Inspections and Audits (outside locations) Facilities		1 after superseded or location terminated	DR		
Quality and Services		2	DR		
Inventory Reports, Physical		1	DR		
Letter of Exception - Request to File Claim		1	DR		
Outplant Data Base Reports		1	DR		
Out-Plant System (OPS) Feedback Sheets		6 months only	DR		
Out-Plant System (OPS) Reports		2	DR		
Product Stewardship Self-Survey		2	NP		
Product Stewardship Program Records/Correspondence		2	#		
Quality Waivers		3	DC		
Regulations Compliance Audit Reports		1	DR		
Stock Adjustments		1	DR		
Terminal/Warehouse, Information Update - Computer Tapes		1	DR		
Warehouse Locations File		Current	DR		
Warehouse and Terminal Cost Quarterly Reports		2	DC		
Warehouse and Terminal Manual		Current	NP		

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MAJOR FUNCTION		SECTION NUMBER	DATE	PAGE
Preferred Storage RECORD NAME	Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION

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THE DOW CHEMICAL COMPANY

DO 006222

DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	721C	PAGE	1
DISTRIBUTION - REGULATORY AFFAIRS		DATE DECEMBER 1997			
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS		CODE	
Association Participation		4		NP	
Minutes/Communications Projects		3 after project closed			
Audits (<i>Regulatory</i>)		Until revised		DR	
Guidelines		1			
Reports					
Comments to Regulatory Agencies, on proposals, etc.		10		#	
Competent Authority Approvals (<i>Same as exemptions</i>)		3 after expiration		NP	
Destroyed Cylinders		3 after destruction			
Distribution Economics Guidebook		Current		DR	
Department of Transportation (DOT) - Accident Reports, Motor Vehicle		1		DC	
DOT Driver Vehicle Inspection Reports		3 months only		DR	
DOT Drivers Log (<i>To be retained by Carrier</i>) Including DOT Driver Mileage Reports		13 months only		DR	
DOT Motor Vehicle Inspection		Life of unit + 6 months		DR	
DOT Exemptions		3 after expiration of exemption		DR	
DOT Export Container Data		3 after expiration		DR	
DOT - Hazardous Material of Dow (<i>Black Book</i>)					
Local Unit		Current		DC	
US Dist.		2			
DOT Training Records		Creation + 5			
DOT Vehicle Certification, Serial No., etc.		Life of unit + 2		DR	
Emergency Response - Transportation Equipment Data (<i>ER-TED</i>)					
Local Unit (<i>i.e. divisions, etc.</i>) ER-TED Sheets		Current		NP	
Current ER/TED Master Sheets (<i>master and additional copies</i>)		Until revised		NP	
Previous ER/TED Master Sheets		Retain in active file until obsolete			
Obsolete ER/TED Master Sheets (<i>current and previous ER/TED sheets become obsolete when product is obsolete</i>)		20		NP	
Emergency Response - U.S.A. (<i>statistics only</i>)		5		DC	

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MAJOR FUNCTION		SECTION NUMBER	721C	PAGE	2
DISTRIBUTION - REGULATORY AFFAIRS		DATE DECEMBER 1997			
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS			CODE
Hazardous Materials Codes and Changes		1			NP
Hydro-test Unit Pressure Gauge Calibration		Most recent certificate			
Hydro-test Facility 5-Year Requalification		Current + Renewal Request			
IMO/ICAO Minutes		3			NP
Import Product Licenses and Back-up		3			DR
Inspection and Audits (<i>outside locations</i>) Facilities		1 after superseded or location terminated			DR
Quality and Services		2			DR
Marine Bulk Tonnage Reports		3			DC
Marine Variance Reports		3			DC
Monthly Highlights		2			DR
Tank Car Cleaning Inspection Reports		3			DR
Tank Truck Inspection Record (<i>Prior to Loading</i>)		1			DR
Tariffs and Supplements, Canceled or Superseded		3			NP
TEDER Sheets Local Unit		Current			NR
Terminal/Warehouse, Information Update - Computer Tapes		1			DR
Transportation Information System - Project Correspondence Working Documents		3 Until revised			DR DR

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DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	721D	PAGE	1
DISTRIBUTION - EXPORT - IMPORT SERVICE CENTER			DATE DECEMBER 1997		
Preferred Storage RECORD NAME	Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION	
Automated Rate Guide Records		Current + previous		DC	
Blueprint File - Facilities		Life of facility + 3		DR	
Bulk Tank Container Specifications - Dow-owned Tanks		Life of tank			
Carrier Performance File (Correspondence)		3		DR	
Claims, Loss and Damage (Paid)		1		DR	
Claims, Overcharge (Paid)		1		DR	
Contracts, Conference		Current		NP	
Distribution Projects - Analyses		Until superseded Max 5		#	
DOT Export Container Data		3 after expiration		DR	
DOT - Hazardous Material of Dow (Black Book) Local Unit US Dist		Current 2		DC	
Duty Drawback Claims		3 from date of payment		DR	
Duty Drawback Contracts (Good for 15 years - Renewable)		Current		DR	
Duty Drawback Records		3 after payment		DR	
Export Product License Applications and Back-up		3		DR	
Freight Cost Data Base & Program Documents		Current only		DC	
Import Broker's Invoices		3			
Import Records - Import Entry Information		5		DR	
Ocean Carrier Service Information		Current			
Order Record File International		5		DC	
Note: Hard copy must be kept 12 months. For the remaining period, the record can be kept in any acceptable form: i.e. hard copy, reproduction, micrographics, computer tape or disk					

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MAJOR FUNCTION		SECTION NUMBER	721D	PAGE	2
DISTRIBUTION - EXPORT - IMPORT SERVICE CENTER		DATE DECEMBER 1997			
Preferred Storage RECORD NAME	Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION	
Packaged Tonnage Reports					
Monthly		1		DR	
Quarterly		1		DR	
Annual		4		DR	
Rate Negotiation - Back-up - Marine		2		DC	
Rate Proposals and Product Rate File		2		DC	
Rate Quotations		1		DC	
Tariffs and Supplements, Canceled or Superseded		3		NP	
Transportation Equipment Data Sheets					
Local Unit		Current		NP	
US Dist		Current plus previous sheet & back-up on changes on previous sheet		DR	

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DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	721E	PAGE	1
DISTRIBUTION - N. A. TRANSPORTATION OPERATIONS - RAIL OPERATIONS		DATE DECEMBER 1997			
Preferred Storage RECORD NAME	Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION	
Blueprint File - Equipment		Life of equipment + 3		DR	
Blueprint File - Facilities		Life of facility + 3		DR	
Carrier Operating Authority (OT-5)		Current		NP	
Carrier Performance File (Correspondence)		3		DR	
Certificate of Test - Tank and Safety Valve		Current copy for life of test		DR	
Detention Invoices		10 in Accounting			
Dow Rail Car Detention Worksheets		3		DR	
DOWX Mileage Earnings		3		DR	
Inquiry Files (Rail Car Building Quotations)		Life of equipment + 3		DR	
Inspection & Audits (Outside Locations)					
Facilities		1 after superseded or location terminated		DR	
Quality and Services		2			
Invoices for Repair/Tests - Back-up		2		DR	
Mileage Credit Claims (Relam)		1 after payment		DR	
Quarterly Averaging Agreements (Rail)		3		DR	
Rail Car - Billing Repair Cards (AAR Car Repair Records)		3		DR	
Rail Car Inspection and Repair Records (MR2)		Until Superseded, max 8			
Rail Car Location Messages		3		DR	
Rail Car Shop Telexes		12 months		DR	
Rail Car Release Inspection Reports		6 months		DR	
Rail Car Wreck Memo		4		DC	
Rail Equipment Recharge Costs		3		DC	
Rail Fleet Performance Reports		3		DR	
Rail Incident Records (Statistics)		5		DR	

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MAJOR FUNCTION		SECTION NUMBER	721E	PAGE	2
DISTRIBUTION - N. A. TRANSPORTATION OPERATIONS - RAIL OPERATIONS		DATE DECEMBER 1997			
Preferred Storage	Media	CURRENT YEAR PLUS TOTAL		OWNING	
RECORD NAME		RETENTION IN YEARS		CODE	SECTION

Safety Records	See Section 1563	
Scale Tickets - Rail	4 - California 3 - All other states	DR
Tank Car Cleaning Inspection Reports	3	DR
Transportation Equipment Data Sheets		
Local Unit	Current	NP
US Dist	Current plus previous sheet & back-up on changes on previous sheet	

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THE DOW CHEMICAL COMPANY

DO 006228

DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	721F	PAGE	1
DISTRIBUTION - N. A. TRANSPORTATION OPERATIONS- N. A. MOTOR CARRIER OPERATIONS		DATE DECEMBER 1997			
Preferred Storage RECORD NAME	Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION	

Automated Rate Guide Stored Data		5 after expiration		DC	
Bills of Lading, Original		See Section 501		DR	
Carrier Operating Authority					
Actual		Current plus 1		DR	
Backup		1 from effective date of approval or denial of Carrier Authority		DR	
Carrier Performance File (Correspondence)		3		DR	
Claims, Loss and Damage (Paid)		1		DR	
Claims, Overcharge (Paid)		1		DR	
DOT - Accident Reports, Motor Vehicle		1		DR	
DOT Driver Vehicle Inspection Reports		3 months only		DR	
DOT Driver's Log (To be retained by carrier)		13 months only		DR	
DOT Motor Vehicle Inspection		Life of unit + 6 months		DR	
DOT Vehicle Certification, Serial No., etc.		Life of unit + 2		DR	
Freight Consolidation Reports		1		DR	
Freight and Detention Invoices		10 in Accounting			
Freight Rate Contracts (includes subsequent communication that refer to the contract number, price, or level of service)		5			
Letter of Exception - Request to File Claim		1		DR	
Motor Carrier Notification (EDI 204)		2			
Rate Guide History		3		DC	
Rate Negotiation - Annual Volume Rate		Life of item + 1		DR	
Rate Negotiation - Back-up - Land		2		DC	
Rate Proposals and Product Rate File		2		DC	

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MAJOR FUNCTION		SECTION NUMBER	721F	PAGE	2
DISTRIBUTION - N. A. TRANSPORTATION OPERATIONS- N. A. MOTOR CARRIER OPERATIONS		DATE DECEMBER 1997			
Preferred Storage RECORD NAME	Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION	
Scale Tickets - Truck and Rail		4 - California 3 - All other states	DR DR		
Tank Truck Inspection Record (Prior to Loading)		1	DR		
Tariffs and Supplements, Canceled or Superseded		3	NP		
Weighing and Inspection Bureau Agreements		Current	DC		
Weighing and Inspection Bureau Records		3	DC		

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MAJOR FUNCTION		SECTION NUMBER	721G	PAGE	1
DISTRIBUTION - MARINE TRANSPORTATION - HOUSTON		DATE DECEMBER 1997			
Preferred Storage RECORD NAME	Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION	
Blueprint File - Equipment		Life of equipment + 3	DR		
Blueprint File - Facilities		Life of facility + 3	DR		
Certificate of Analysis and Certificate of Compliance		2	NP		
Certificate of Test - Tank and Safety Valve		Current copy for life of test	DR		
Coast Guard Letters Authorizing Shipment of Specific Products		3 after expiration	DR		
Coral Navigation Records * Tax Shelter Records		See Section 1761			
Distribution Economics Guidebook		Current	DR		
Distribution Projects - Analyses		Until superseded, Max 5	#		
Economic Studies, Reports		5	DC		
Emergency Response Sheets - Local Unit		Current	NP		
Export Product License Applications and Back-up		3	DR		
Freight Cost Data Base and Program Documents		3	DC		
Freight and Detention invoices		10			
Hazardous Material Codes and Changes		1	NP		
Inquiry Files (Marine Equipment Building Quotations)		Life of equipment + 3	DR		
Marine Bulk Tonnage Reports		5	DC		
Marine Equipment Authorization Requests		3	DC		
Marine Equipment Data Files		Life of equipment + 3			
Marine Equipment Recharge Costs		3	DC		
Marine Fleet Management System, Data Base		As long as useful, Max 3	DC		
Marine Management System, Data Base		As long as useful, Max 3	DC		
Marine Variance Report		5	DC		

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MAJOR FUNCTION		SECTION NUMBER	721G	PAGE	2
DISTRIBUTION - MARINE TRANSPORTATION - HOUSTON		DATE DECEMBER 1997			
Preferred Storage RECORD NAME	Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS		CODE	OWNING SECTION
Market Analysis, Forecasts, Plans and Studies		5		DC	
Parcel Tanker Reports - Monthly		1		DR	
Parcel Tanker Reports - Year End		5		DR	
Product Development - Support Data		5		DC	
Rate Guide History		3		DC	
Rate Negotiation - Annual Volume Rate		Life of item + 1		DR	
Rate Negotiation - Back-up - Land		2		DC	
Rate Negotiation - Back-up - Marine		2		DC	
Rate Proposals and Product Rate File		2		DC	
Ship and Barge Loading and Unloading Reports		2		DR	
Ship Trip Folders		4		DR	
Transportation Equipment Data Sheets - Local Unit		Current		NP	

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DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	731	PAGE	1
DOW'S INSURANCE SUBS		DATE DECEMBER 1997			
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION	
Accounts Payable-Payment Files		10			
Actuary Reports & Workpapers		10			
Audit Comments and Workpapers (<i>for audits of insurance subsidiary operations</i>)					
Final Report					
Internal/External location being audited		10			
State Insurance		10			
Notes and drafts		Short term records			
Follow-up to Final Reports		File with Final Report, dispose of with Final Report			
Authorization Letters		Until superseded			
Bank Accounts Records		5 after closure			
Board of Directors Meetings Minutes		5 after dissolution			
Board Resolutions		Until superseded			
Booked Results Reports - Year End		25			
Broker Files - Underwriting		Until superseded			
Budgets/Backup Workpapers		2			
Canceled Checks	Microfilm	3			
Cash Remittances		10			
Claims Closed:					
Excess of Loss - Treaty		10			
Liability - Dow Programs		25			
Property - Dow Programs		25			
Workers' Compensation		25			
CLIPS REPORTS		10			
Conflict of Interest Questionnaire		7			
Corporation Records (<i>Articles of Incorporation and bylaws</i>)		5 after dissolution			
Finance Committee Investment Reports		6			

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MAJOR FUNCTION		SECTION NUMBER	731	PAGE	2
DOW'S INSURANCE SUBS		DATE DECEMBER 1997			
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	OWNING CODE	SECTION	
Financial Management Reports - Monthly Inc. Stat Comp		20			
Financial Statements - Legal (<i>Inc. Stmt/Bar Sheet</i>)		25			
General Ledger		25			
Global Clearing		10			
IBNR Reports / Workpapers		25			
Insurance Accounting Files					
Treaty		10			
Dow Programs		25 after closing			
Ceded Treaty		10			
Ceded Dow Programs		25 after closing			
Insurance Policies (<i>original</i>):					
Liabilities and Workers' Compensation		50			
Property (<i>beyond expiration and all claims closed</i>)		10			
Insurance Records, Miscellaneous		10			
Investment Portfolio Reports/Workpapers		10			
Journal Vouchers	Microfiche	25			
Letters of Credit		4 after purpose is fulfilled			
Liana Finance Committee Minutes		Life of the LFC or any committee succeeding its function + 6			
LockBox Detail		10			
Loss Development Reports		10			
Non Insurance Contracts, All Term Expired		4			
Postage Meter Records Book		1			
Premium Development Reports		10			
Product Liability Billing Detail		10			

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DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	731	PAGE	3
DOW'S INSURANCE SUBS		DATE DECEMBER 1997			
RECORD NAME	Preferred Storage Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION	
Profit Plan and Workpapers		2			
Quarterly Financial Presentations		20			
Reconciliations:					
Bank		3			
Non Bank		1			
State Files (<i>Statutory Filing Support</i>)		25			
Statutory Statement Report and Workpapers (<i>Qtrly/Annual</i>)		25			
Subledgers		10			
Treaty Broker Files		10			
Underwriting Contract Files:					
Property		10 after file is closed			
Liability		50 after file is closed			

Note: Dow recommends these policies for adoption by its insurance subsidiaries.

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MAJOR FUNCTION		SECTION NUMBER	DATE	PAGE
Preferred Storage RECORD NAME	Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION

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THE DOW CHEMICAL COMPANY

DO 006236

DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	741	PAGE	1
DowBrands		DATE DECEMBER 1997			
Preferred Storage RECORD NAME	Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION	
<u>Advertising Services</u>					
Brand Budgets and Supporting Documents (Listed specifically to include individual Brand Budgets, Buy Authorizations, Media Plans and Post Buy Recaps)		4			
Broadcast Advertising Including Television and Radio Commercials				Retain all commercials for active products	
On discontinued products, retain all commercial history for a period of six (6) years after the product is withdrawn from the market.					
Print Advertising--Including Magazine and Newspaper Ads		6			
<u>Consumer Affairs</u>					
Claim Reports		4			
Complaint/Claim Letters		4			
Consumer Communications Reports/Focus Group		4			
Consumer Letters		1			
<u>Contracted Production</u>					
Inventories		1			
Manufacturing Specifications				Current and two revisions	
Packaging Specifications				Current copy	
Shipping Records		5			
(These records are for products that come under the regulations of the EPA, the Consumer Product Safety Commission, and the Poison Prevention Packaging Act of 1970)					
<u>Customer Service</u>					
Commission Reports		10			
Co-op Ad Backup		10			
PPC Checks		10			
Promotion Payment Requests		10			
<u>General</u>					
Broker Questions				Current copy	

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MAJOR FUNCTION		SECTION NUMBER	741	PAGE	2
DowBrands		DATE DECEMBER 1997			
PREFERRED STORAGE RECORD NAME	Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION	
Broker Sales Reports		4			
Broker Evaluation		1			
<u>Market Research</u>					
Non-Marketed Feasibility Studies		20			
Project File		20			
Product File - DowBrands		Annual review, Max 5			
Product File - Test Product Records		Annual review, Max 5			
<u>Public Relations - Advertising Communication</u>					
Artwork/Keylines/Layouts		4			
Brand and Public Relations Agency Support (Reports, P.O.S. etc)		4			
Brochures/Booklets		4			
Literature Fulfillment		4			
Newsletters					
Bulk Inventory		3			
Sample		10			
<u>Quality Assurance</u>					
Field Complaint Reports		4			
Product Reference File		10			
<u>Sales Promotion</u>					
Administrative Job Files (includes originals, promotion notice, revisions, details forms, promotion expense authorizations)		4			
Audio Tapes, Package Slides, New Product Videos		Retain all for active products			
Budget Status Reports		5			
Broker Promotion Management Guidelines		10			
Competitive Activity Reports - Library Copy		10			
Concept Boards - Library Copy		10			

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DO 006238

DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	741	PAGE	3
DowBrands		DATE DECEMBER 1997			
Preferred Storage RECORD NAME	Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION	
Coupon Release Notice		10			
Coupon Reports		10			
Coupon Reports, Expired		10			
General Merchandise Promotional Guidelines		4			
Package Information Sheets		4			
Promotion Evaluation Reports		4			
Promotion Fulfillment Recap Reports		10			
Promotion Notice, Fact Sheets and Recaps		4			
Promotional Grids		4			
Promotional Videos		10			
Safe Handling Brochures* (Product Department Responsibility)		30*			
*Brochures containing efficacy information or a sales pitch and some handling or health hazard information are not safe handling brochures. Product Departments should not keep more than one copy of superseded safe handling brochures.					
Sample Files (Collateral, Coupons, Etc.)		10			

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Preferred Storage RECORD NAME	Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION

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DO 006240

DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	751	PAGE	1
DOW CREDIT CORPORATION		DATE		DECEMBER 1997	
Preferred Storage RECORD NAME	Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS		CODE	OWNING SECTION
Agendas/Itineraries		1		NP	
Bank Accounts - Corporate and International					
Record of Account Opening and Closing and Signature Authorizations		3 after closure		DR	
Lockbox Bank Instructions/Authorizations		3 after inactive		DR	
Monthly Statements/Reconciliations		3		DR	
Transfer Letters/Confirmation		3		DR	
Brochures (Dow Credit Corporation)		6		NP	
Corporation Records		5 after dissolution		DC	
Financial Statements		10			
Meeting Minutes		10			
Incorporation Documents		10			
Resolutions		10			
Delegations of Authority		Until superseded			
Cost Reports/Detail		5		DC	
Day File (Chronological Reading File)		3		#	
Project Files (includes loans; leases, investments, and other project financing)		4 after maturity		DR	
Customer Credit Info Files		4 after maturity		DC	
Correspondence		4 after maturity			
Input Documents		4 after maturity		DR	
Disbursements		4 after maturity		DR	
Invoices/Statements		4 after maturity		DR	
Guaranties		4 after maturity		DC	
Letters of Credit		4 after maturity		DR	
Agreement Documents		4 after maturity		DR	
Original Promissory Note		Until paid then returned to maker		DR	
Project Files (Inactive)		1		DR	
Purchase Orders		5		DC	
Reports (Activity)		1		DR	

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NOTE: Each record named above is classified and coded with a proprietary or not classified code as follows: NP - Not Classified
DR - Restricted for use within Dow DC - Dow Confidential DCT - Dow Controlled # - Subject matter to determine classification

THE DOW CHEMICAL COMPANY

DO 006241

DOW RECORDS RETENTION SCHEDULE

MAJOR FUNCTION		SECTION NUMBER	DATE	PAGE
Preferred Storage RECORD NAME	Media	CURRENT YEAR PLUS TOTAL RETENTION IN YEARS	CODE	OWNING SECTION

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