

DOW CHEMICAL CO /DE/  
Form 424B2  
December 21, 2009

**CALCULATION OF REGISTRATION FEE**

<b>Title of Each Class of Securities Offered</b>	<b>Maximum Aggregate Offering Price</b>	<b>Amount of Registration Fee(1)</b>
4.10% Dow InterNotes® due December 15, 2014	\$12,228,000	\$871.86
5.00% Dow InterNotes® due December 15, 2016	\$10,032,000	\$715.28
5.60% Dow InterNotes® due December 15, 2019	\$6,168,000	\$439.78
<b>TOTAL</b>	<b>\$28,428,000</b>	<b>\$2,026.92</b>

(1) The filing fee of \$2,026.92 is calculated in accordance with Rule 457(r) under the Securities Act of 1933

Filed Under Rule 424(b)(2), Registration Statement No. 333-140859

**Pricing Supplement No. 60 dated December 21, 2009 (To: Prospectus Dated February 23, 2007 and Prospectus Supplement Dated November 06, 2009)**

1st

CUSIP Number	Principal Amount	Selling Price	Gross Concession	Net Proceeds	Coupon Rate	Coupon Frequency	Maturity Date	1st Coupon Date	Coupon Amount	Survivor Option	Product Ranking
26054LHM8	\$ 12,228,000	100.000%	1.250%	\$ 12,075,150.00	4.10%	SEMI-ANNUAL	12/15/2014	06/15/2010	\$19.48	YES	Senior Unsecured Notes

**Redemption Information: Callable at 100.000% on 12/15/2010 and every coupon date thereafter****Joint Lead Managers and Lead Agents:** BofA Merrill Lynch, InCapital LLC **Agents:** Charles Schwab & Co. Inc.,

Citigroup Global Markets Inc., Morgan Stanley &amp; Co. Incorporated, UBS Investment Bank, Wells Fargo Advisors LLC

The Dow Chemical Company InterNotes will be subject to redemption at the option of The Dow Chemical Company, in whole on the Interest Payment Date occurring any time on or after 12/15/2010 at a redemption price equal to 100% of the principal amount of The Dow Chemical Company InterNotes, plus accrued interest thereon, if any, upon at least 30 days prior notice to the Noteholder and the Trustee, as described in the Prospectus.

26054LHN6	\$ 10,032,000	100.000%	1.450%	\$ 9,886,536.00	5.00%	SEMI-ANNUAL	12/15/2016	06/15/2010	\$23.75	YES	Senior Unsecured Notes
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26054LHP1	\$ 6,168,000	100.000%	1.80%	\$ 6,056,976.00	5.60%	SEMI-ANNUAL	12/15/2019	06/15/2010	\$26.60	YES	Senior Unsecured Notes
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Trade Date: Monday, December 21, 2009 @ 12:00 PM ET

The Dow Chemical Company

Settle Date: Thursday, December 24, 2009

The Dow Chemical Company InterNotes

**The Dow  
Chemical  
Company**

Minimum Denomination/Increments: \$1,000/\$1,000

All trades settle flat and clear SDFS: DTC Book-Entry Only

DTC number: 0235 via RBC Dain Rauscher Inc.

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If the maturity date or an interest payment date for any note is not a Business day (as term is defined in the Prospectus), principal, premium, if any, and interest for that note is paid on the next Business day, and no interest will accrue from, and after, the maturity date or interest payment date.

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