

DOW CHEMICAL CO /DE/  
Form 8-K  
April 27, 2006

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**FORM 8-K**

**Current Report**

**Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported):**

**April 27, 2006**

**THE DOW CHEMICAL COMPANY**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction of  
incorporation or organization)

**1-3433**  
(Commission file number)

**38-1285128**  
(I.R.S. Employer Identification No.)

**2030 DOW CENTER, MIDLAND, MICHIGAN 48674**

(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: **989-636-1000**

**Not applicable**

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(Former name, former address and former fiscal year, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))



**Section 2 Financial Information**

Item 2.02 Results of Operations and Financial Condition.

The Dow Chemical Company issued a press release on April 27, 2006, announcing results for the first quarter of 2006. The information contained in the press release is deemed to be filed under the Securities Exchange Act of 1934 as Exhibit 99.1 to this Current Report on Form 8-K, and such press release is incorporated herein by reference.

**Section 9 Financial Statements and Exhibits**

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

99.1 Press release issued by The Dow Chemical Company on April 27, 2006, announcing results for the first quarter of 2006.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

THE DOW CHEMICAL COMPANY

Registrant

Date: April 27, 2006

/s/ FRANK H. BROD  
Frank H. Brod  
Corporate Vice President and Controller

EXHIBIT INDEX

<b>Exhibit No.</b>	<b>Description</b>
99.1	Press release issued by The Dow Chemical Company on April 27, 2006, announcing results for the first quarter of 2006.