

**Dow Corning Corporation**  
**Selected Financial Information**  
(in millions of U. S. dollars)  
(Unaudited)

**Consolidated Income Statement Data**

	<b>Three Months Ended March 31,</b>	
	<u><b>2009</b></u>	<u><b>2008</b></u>
Net Sales	\$ 1,024.6	\$ 1,275.0
Net Income Attributable to Dow Corning	\$ 9.4	\$ 160.4
Adjustment for Restructuring <sup>1</sup>	<u>\$ 57.3</u>	<u>\$ -</u>
Adjusted Net Income <sup>2</sup>	\$ 66.7	\$ 160.4

<sup>1</sup> The period ending March 31, 2009 included charges related to the Company's restructuring program.

<sup>2</sup> Adjusted Net Income is a non-GAAP financial measure which excludes certain unusual items and which reconciles to Net Income as shown.

**Consolidated Balance Sheet Data**

	<u><b>March 31, 2009</b></u>	<u><b>December 31, 2008</b></u>
<i>Assets</i>		
Current Assets	\$ 2,463.9	\$ 3,212.6
Property, Plant and Equipment, Net	4,056.4	3,755.9
Other Assets	2,154.6	2,253.7
	<u>\$ 8,674.9</u>	<u>\$ 9,222.2</u>
<i>Liabilities and Equity</i>		
Current Liabilities	\$ 1,881.0	\$ 2,007.8
Other Liabilities	4,655.5	4,475.0
Equity	2,138.4	2,739.4
	<u>\$ 8,674.9</u>	<u>\$ 9,222.2</u>