

**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>2010</b></u>	<u><b>2009</b></u>
Net Sales	\$ 1,353.7	\$ 1,024.6
Net Income Attributable to Dow Corning	\$ 218.3	\$ 9.4
Adjustment for AEMC <sup>1</sup> , net	\$ (45.7)	\$ -
Adjustment for Restructuring <sup>2</sup> , net	<u>\$ -</u>	<u>\$ 57.3</u>
Adjusted Net Income <sup>3</sup>	\$ 172.6	\$ 66.7

<sup>1</sup> The period ending March 31, 2010 included a tax benefit related to Advanced Energy Manufacturing Credits, net of the noncontrolling interests' share.

<sup>2</sup> The period ending March 31, 2009 included charges related to the Company's restructuring program.

<sup>3</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, 2010</b></u>	<u><b>December 31, 2009</b></u>
<i>Assets</i>		
Current Assets	\$ 3,662.5	\$ 3,569.7
Property, Plant and Equipment, Net	5,240.5	5,018.5
Other Assets	2,219.4	2,251.5
	<u>\$ 11,122.4</u>	<u>\$ 10,839.7</u>
<i>Liabilities and Equity</i>		
Current Liabilities	\$ 1,911.2	\$ 1,926.0
Other Liabilities	6,105.5	5,885.7
Equity	3,105.7	3,028.0
	<u>\$ 11,122.4</u>	<u>\$ 10,839.7</u>