

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

Consolidated Income Statement Data

	<u>Three Months Ended June 30,</u>		<u>Six Months Ended June 30,</u>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Net Sales	\$ 1,544.6	\$ 1,191.3	\$ 2,898.3	\$ 2,215.9
Net Income				
Attributable to Dow Corning	\$ 220.7	\$ 115.4	\$ 439.0	\$ 124.8
Adjustment for AEMC ¹ , net	\$ (5.8)	\$ -	\$ (51.5)	\$ -
Adjustment for Restructuring ² , net	<u>\$ -</u>	<u>\$ 0.1</u>	<u>\$ -</u>	<u>\$ 57.4</u>
Adjusted Net Income ³	\$ 214.9	\$ 115.5	\$ 387.5	\$ 182.2

¹ The three and six month periods ended June 30, 2010 included a tax benefit related to Advanced Energy Manufacturing Credits, net of the noncontrolling interests' share.

² The three and six month periods ended June 30, 2009 included charges related to the Company's restructuring program.

³ 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>June 30, 2010</u>	<u>December 31, 2009</u>
<i>Assets</i>		
Current Assets	\$ 3,921.8	\$ 3,569.7
Property, Plant and Equipment, Net	5,458.7	5,018.5
Other Assets	1,998.0	2,251.5
	<u>\$ 11,378.5</u>	<u>\$ 10,839.7</u>
<i>Liabilities and Equity</i>		
Current Liabilities	\$ 2,088.9	\$ 1,926.0
Other Liabilities	6,068.0	5,885.7
Equity	3,221.6	3,028.0
	<u>\$ 11,378.5</u>	<u>\$ 10,839.7</u>