

Executive Biography

Michael S. Kapp

Michael S. Kapp

Vice President
Tax

Primary Responsibilities

- Manage all aspects of tax on a global basis for the corporation.
- Responsible for tax compliance, tax planning, tax audit, tax accounting and Sarbanes-Oxley.

Experience and Expertise

Michael Kapp joined Dow Corning in 1980 and worked in various tax-related roles. In 1997, he was named European tax manager and treasurer, and relocated to Belgium.

In 1999, Michael was appointed business controller for Dow Corning's specialty chemicals business in the U.S., where he led the project approval committee which reviewed and strategically evaluated business opportunities.

Michael was named director for global tax services in 2001, and director for mergers & acquisitions in 2004. He was named to his current position in 2009.

Education

- M.Sc. in Taxation: Depaul University, Chicago, Illinois
- B.Sc in Accounting: University of Illinois
- Certified Public Accountant: State of Illinois

External representation

- Member of the Board of Directors of the Dow Chemical Employee Credit Union.
- Member of the Board of Directors of COI Ceramics Inc., San Diego, CA



About Dow Corning

Dow Corning (dowcorning.com) provides performance-enhancing solutions to serve the diverse needs of more than 25,000 customers worldwide. A global leader in silicones, silicon-based technology and innovation, Dow Corning offers more than 7,000 products and services via the company's *Dow Corning*® and XIAMETER® brands. Dow Corning is a joint venture equally owned by The Dow Chemical Company and Corning, Incorporated. More than half of Dow Corning's annual sales are outside the United States.