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Dow Chemical, et al¹/
Case: 5-2700-14-009

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FOLDER #3

LEFT SIDE		RIGHT SIDE	
		1	Complainant Rebuttal Statement

1 – Andrew Liveris, Charles Kalil, Esq.

Tab 10

Ford, Gary - OSHA

From: Marylynn McPhail <marylynnmcphail@yahoo.com>
Sent: Friday, July 25, 2014 10:46 AM
To: Ford, Gary - OSHA
Cc: vic
Subject: . Dow
Attachments: Complaint (FEDERAL) KJK.pdf 7-25-14.pdf

Dear Mr. Ford:

Enclosed please find the complaint which will be filed with the Federal Court sometime next week, This is the final version. Mr. Mastromarco asked me to forward this to you attention. Thank you.

MARYLYNN R. McPHAIL
Legal Assistant
The Mastromarco Firm
1024 N. Michigan Ave.
Saginaw, MI 48602
(989)752-1414
e-mail: Marylynnmcphail@yahoo.com

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
NORTHERN DIVISION

7c

Plaintiff,

Case No. 14-
Hon.

v.

THE DOW CHEMICAL COMPANY,
ANDREW N. LIVERIS, and CHARLES
J. KALIL, Individual and Severally as

Defendants.

THE MASTROMARCO FIRM
VICTOR J. MASTROMARCO, JR. (P34564)
Attorneys for Plaintiff
1024 N. Michigan Avenue
Saginaw, Michigan 48602
(989) 752-1414

JAMES H. MATHIEU (P26565)
Attorney for Plaintiff
213 E. Main Street
Midland, Michigan 48640
(989) 631-8104

PLAINTIFF'S COMPLAINT & DEMAND FOR TRIAL BY JURY

NOW COMES Plaintiff, 7c by and through her
attorneys, THE MASTROMARCO FIRM and JAMES H. MATHIEU, and hereby
complains against Defendants, THE DOW CHEMICAL COMPANY, ANDREW
N. LIVERIS, and CHARLES J. KALIL, stating as follows:

COMMON ALLEGATIONS

1. That Plaintiff is a resident of the County of Midland, State of
Michigan.

2. That Defendant, THE DOW CHEMICAL COMPANY (hereinafter referred to as “Dow”), is a Delaware corporation authorized to conduct business in the State of Michigan with its principle place of business in the County of Midland, State of Michigan.

3. That Defendant, ANDREW N. LIVERIS (hereinafter referred to as “Liveris”), is a resident of the County of Midland, State of Michigan.

4. That at all times material hereto, Defendant LIVERIS was and is Defendant Dow’s President, Chief Executive Officer, and Chairman of the Board of Directors.

5. That Defendant, CHARLES J. KALIL (hereinafter referred to as “Kalil”), is a resident of the County of Midland, State of Michigan.

6. That at all times material hereto, Defendant KALIL was and is Defendant Dow’s Executive Vice President, General Counsel, and Corporate Secretary.

7. This Court has subject matter jurisdiction over the allegations contained within Plaintiff’s complaint, since more than one hundred and eighty (180) days have passed since the Plaintiff filed her administrative complaint with the Secretary of Labor on January 8, 2014, alleging violations of the Sarbanes-Oxley Act of 2002. 18 U.S.C. § 1514A(b)(1)(B); 28 U.S.C. § 1337. (See Administrative Complaint – **Exhibit A**).

PLAINTIFF'S PROFESSIONAL BACKGROUND & CREDENTIALS

1. That Plaintiff is _____ years old and had been employed by
Defendant Dow for approximately _____ years.

Exemption
7C

exemption
7c

7c

DEFENDANT DOW'S OBLIGATIONS UNDER THE SECURITIES EXCHANGE ACT OF 1934 AND SARBANES-OXLEY ACT OF 2002

12. That at all times material hereto, Defendant Dow was and is a publicly traded corporation that meets the definition of an "issuer" as defined by 15 U.S.C. § 78c(8) and/or required to register securities pursuant to 15 U.S.C. § 78l.

13. That Defendant is required to submit periodic reports to the Securities and Exchange Commission pursuant to 15 U.S.C. § 78o(d).

14. That Defendant is further required to establish an Audit Committee with various responsibilities, including but not limited to establishing procedures for the reporting of audits, financial reporting, and the hiring of public accounting firms, pursuant to 15 U.S.C. § 78j-1.

15. That Defendant's Audit Committee is also obligated to establish

procedures for receiving and treating complaints regarding accounting, internal accounting controls and auditing matters. 15 U.S.C. § 78j-1(m)(4).

16. That Defendant's principal executive officer and officers are required to certify annually or quarterly that periodic reports to the Commission do not contain untrue statements, omit material facts, have disclosed to its auditors and Audit Committee any frauds, whether material or not, involving management or other employees with a significant role in its internal controls, and have indicated in the report any information that could significantly affect internal controls. 15 U.S.C. § 7241.

17. That Defendant and its employees are further prohibited from knowingly circumventing or failing to implement a system of internal accounting controls or knowingly falsifying any book, record or account. 15 U.S.C. § 78m(b)(5).

18. That Defendant and its directors or officers are prohibited from hindering, delaying, or obstructing any making of filing of documents, reports, or information to the Commission. 15 U.S.C. § 78t(c).

PLAINTIFF'S PROTECTED ACTIVITY & TERMINATION

19. That at the time of Plaintiff's termination and since 7c Plaintiff worked in the position of 7c ; which required Plaintiff to conduct internal 7c to her supervisors, including

Defendant Dow's Corporate Auditor, who in turn had statutory and regulatory obligations to report such information to the federal government.

20. That as a 7c Plaintiff worked with a group of individuals that operated under three different titles: (1) Asset Protection and Recovery; (2) Fraud Investigative Services; and (3) Corporate Investigations Group.

21. That Plaintiff's job duties at Dow were dictated in part by federal law.

22. That during the course of Plaintiff's employment as a 7d 7c and as required by her job duties and law, Plaintiff provided information, caused information to be provided, and assisted in multiple 7c that Plaintiff reasonably believed to constitute violations of Securities and Exchange Commission rules and regulations, Federal statutes relating to fraud against shareholders, and Defendant Dow's Code of Conduct and other policies.

23. That in particular, Plaintiff reported information and assisted in 7c into suspected fraudulent and unlawful actions on the part of Defendant Dow and Defendant LIVERIS and his family, including but not limited to the following examples:

- (a) That Plaintiff participated 7d along with her supervisor, 7c 7c into and reported on Defendant Dow's expenses in the renovation project at the H Hotel, including discovering and

reporting that the project had exceeded the originally authorized budget by \$13,000,000.00, the involvement of Defendant LIVERIS's wife and her friend, and the retaliation against a Dow employee, 7c who had taken efforts to limit Defendant LIVERIS's wife involvement in the renovation, which specifically included evidence that Defendant LIVERIS had instructed Defendant KALIL that it was "time for retirement" for: 7c 16

- (b) That Plaintiff reported to 7c the findings of an 7d Plaintiff conducted into the personal expenses of Defendant LIVERIS, entitled "Customer Events Compliance Investigation," that revealed \$719,000.00 worth of unreported personal expenses by Defendant LIVERIS¹ and, as a result, lead to further investigations into Defendant LIVERIS's expenses and the requirement that Defendant LIVERIS reimburse those monies to Defendant Dow; following this report, Plaintiff was instructed "that nothing from the CEO's past was to be looked at again and the investigation was over."
- (c) That Plaintiff conducted another 7d into Defendant LIVERIS's personal expenses and reported that Defendant Dow had paid for Defendant LIVERIS's son's school's intramural basketball jerseys; however, Defendant LIVERIS did not reimburse Defendant Dow for the monies expended.
- (d) That Plaintiff reported to 7c through a series of memoranda dated September 20, 2012, January 23, 2013, and August 2, 2013, that her investigation revealed that it appeared that Defendant LIVERIS, through Defendant Dow, had been funneling money by making payments and covering expenses for The Hellenic Initiative ("THI"), Defendant LIVERIS's charity, by falsely identifying those payments as routine business expenses, and that the 7d investigation had revealed a lack of integrity in financial

¹ Examples of the unreported personal entertainment expenses included: (1) a paid vacation for Defendant LIVERIS and his family to attend a safari in Africa; (2) \$218,938.00 in expenses for a trip for Defendant LIVERIS and his family to the 2010 Super Bowl; (3) a paid trip to the 2010 World Cup in South Africa for Defendant LIVERIS and his family; and (4) a paid trip to the 2010 Masters' Tournament for Defendant LIVERIS and his family.

records, a conflict of interest between Defendant Dow and Defendant LIVERIS's involvement with and the donations to THI, concerns about due diligence in relation to Defendant Dow's contracts with a particular vendor, and Defendant Dow's expenditures on THI and Prinkipos, a charity owned by the Greek Orthodox Church, exceeded \$120,000 and, therefore, Defendant Dow failed to comply with 17 C.F.R. part 229, Item 404 Regulation S-K, and the mandated disclosure.

- (e) That Plaintiff further ^{ZJ} the excessive use of Defendant Dow's corporate jet and the involvement of Defendant LIVERIS and Dow Assets with regards to the Greek Orthodox Church and Prinkipos.
- (f) That Plaintiff investigated and reported to ^{TC} ^{TC} the findings of the Olefins II Project investigation, that revealed project managers were purposefully moving expenses to capital to hide cost overruns with the approval of senior business management, a cost accountant admitted to moving \$3,800,000.00 from expenses to capital, employees had intentionally changed purchase orders, and that the cumulative dollar value of the movements could reach \$34,000,000.00.
- (g) That on October 9, 2013, Plaintiff reported to her direct supervisor ^{TC} that the ^{ZJ} into the Olefins II Project revealed that there was financial statement fraud.

24. That Plaintiff's reporting and ^{ZJ} actions are protected from retaliation by federal law, including the Sarbanes-Oxley Act of 2002, and Defendant Dow's Code of Conduct.

25. That Plaintiff's reporting and ^{ZJ} actions specifically referenced Securities and Exchange Commission reporting requirements and Defendants' obligations and compliance with the Sarbanes-Oxley Act and the

applicable regulations.

26. That following several of Plaintiff's reports and ^{FD} Defendants and their employees and/or agents made threatening and intimidating comments towards Plaintiff, including but not limited to the following:

- (a) That following Plaintiff's reports on the Customers Events Compliance ^{FD} Plaintiff was instructed by a supervisor ^{TC} "that nothing from the CEO's past was to be looked at again and that the ^{FD} was over."
- (b) That following Plaintiff's third THI Report, dated August 2, 2013, Defendant Kalil, told Plaintiff's supervisor that he "wanted her fired."
- (c) That another of Plaintiff's supervisors, ^{TC} instructed Plaintiff to "back off the ^{FD}" pertaining to Defendant LIVERIS and that "nothing was going to be done" with Plaintiff's ^{FD} reports.
- (d) That the day after Plaintiff reported to her immediate supervisor, M ^{TC}, that the Olefins II ^{FD} revealed financial statement fraud, Plaintiff was informed that her employment would end on ^{TC}

27. That as noted above, immediately following Plaintiff's reporting of financial statement fraud of October 9, 2013 and on the next day October 10, 2013, Plaintiff was informed that her employment with Defendant Dow would be terminated on ^{TC}

28. That notwithstanding Plaintiff's protests to such actions, Plaintiff was instructed that she was "retiring," and, as such, Defendant Dow would offer her a severance package.

29. That upon information and belief, Defendants LIVERIS and KALIL directed the termination of Plaintiff's employment.

30. That Defendants LIVERIS and/or KALIL had previously "retired" other Dow employees that had questioned the practices and behavior of Defendant LIVERIS.

31. That upon information and belief, Plaintiff's reporting and investigative actions, set forth above, were known to Defendants LIVERIS and/or KALIL.

32. That Defendants subjected Plaintiff to several unfavorable and/or adverse personnel actions, including but not limited to the following:

- (a) Numerous threatening and/or harassing statements regarding Plaintiff's reporting and investigative actions;
- (b) Reassigning Plaintiff away from ongoing *Zd*
- (c) Reorganizing Plaintiff's reporting relationships by requiring Plaintiff to report her *Zd* activities to the legal department, headed by Defendant KALIL;
- (d) Actually and/or constructively discharging Plaintiff's employment.

33. That Defendants would not have taken the same unfavorable and/or adverse actions against Plaintiff in the absence of Plaintiff's protected activity.

34. That Defendants' actions constitute unlawful retaliation and/or discrimination in violation of the Sarbanes-Oxley Act of 2002, 18 U.S.C. y 1514A.

8. That Plaintiff hereby claims any and all relief necessary to make Plaintiff whole, including but not limited to the following elements of damages:

- (a) The amount of back pay, with interest;
- (b) Reinstatement and/or in lieu thereof, front pay;
- (c) The amount to compensate Plaintiff for her non-economic damages, including but not limited to emotional distress, mental anguish, shock, fright, embarrassment, humiliation, nervousness, depression, anxiety, denial of social pleasures, and disruption of lifestyle; and
- (d) Compensation for any special damages sustained as a result of Defendants' discrimination, including but not limited to litigation costs, expert witness fees, and reasonable attorney fees.

WHEREFORE, Plaintiff respectfully requests that this Honorable Court enter judgment in Plaintiff's favor awarding the damages as set forth above in addition to costs, interest, and attorney fees along with any and all other legal and/or equitable relief this Court deems just.

**COUNT I – RETALIATION IN VIOLATIONS
OF THE SARBANES-OXLEY ACT OF 2002**

35. That Plaintiff hereby incorporates by reference the allegations contained in paragraphs 1 through 34 of her Common Allegations, word for word and paragraph for paragraph, as if fully restated herein.

36. That the Sarbanes-Oxley Act of 2002 provides that a company with a class of securities registered under section 12 of the Securities Exchange Act of

1934, 15 U.S.C. § 78l, or any officer, employee, or agent of such company may discharge, demote, suspend, threaten, harass, or in any other manner discriminate against an employee in the terms and conditions of employment because of any lawful act done by the employee to provide information, cause information to be provided, or otherwise assist in an investigation regarding any conduct which the employee reasonably believes constitutes a violation of section 1341, 1343, 1344, or 1348, any rule or regulation of the Securities and Exchange Commission, or any provision of Federal law relating to fraud against shareholders, when the information or assistance is provided to or the investigation is conducted by a person with supervisory authority over the employee (or such other person working for the employer who has the authority to investigate, discover, or terminate misconduct. 18 U.S.C. § 1514A(a)(1)(C).

37. That at all times material hereto, Defendant Dow was and is a company with a class of securities registered under section 12 of the Securities Exchange Act of 1934, 15 U.S.C. § 78l.

38. That at all times material hereto, Defendant LIVERIS was and is an officer, employee, and/or agent of Defendant Dow.

39. That at all times material hereto, Defendant KALIL was and is an officer, employee, and/or agent of Defendant Dow.

40. That Plaintiff engaged in activity protected by the Sarbanes-Oxley Act

of 2002.

41. That as set forth in greater detail above, Plaintiff provided information, caused information to be provided, and/or assisted in *FD* into conduct that Plaintiff reasonably believed violated rules or regulations of the Securities and Exchange Commission or any other provision of federal law relating to fraud against shareholders.

42. That Plaintiff provided such information, caused such information to be provided, and/or assisted in *FD* conducted by the Corporate Investigations Group, *FD*, the Corporate Auditor, and other individuals with authority to investigate, discover, or terminate misconduct.

43. That Defendants knew and/or suspected that Plaintiff engaged in the protected conduct.

44. That Plaintiff suffered adverse and/or unfavorable personnel actions, including but not limited to the following:

- (a) Numerous threatening and/or harassing statements regarding Plaintiff's reporting and *FD* actions;
- (b) Reassigning Plaintiff away from ongoing *FD*
- (c) Reorganizing Plaintiff's reporting relationships by requiring Plaintiff to report her *FD* activities to the legal department, headed by Defendant KALLIL;
- (d) Actually and/or constructively discharging Plaintiff's employment.

45. That the circumstances surrounding said adverse and/or unfavorable personnel actions are and were sufficient to raise an inference that Plaintiff's protected activity was a contributing factor in the adverse personnel actions.

46. That Plaintiff was subjected to several threatening and harassing comments, directly relating to her protected activity, including but not limited to the following:

- (a) That following Plaintiff's reports on the Customers Events Compliance ^{FD} Plaintiff was instructed by a supervisor ^{TC} "that nothing from the CEO's past was to be looked at again and that the investigation was over."
- (b) That following Plaintiff's third ^{FD} Report, dated August 2, 2013, Defendant Kalil, told Plaintiff's supervisor that he "wanted her fired."
- (c) That another of Plaintiff's supervisors, ^{TC} instructed Plaintiff to "back off the ^{FD} pertaining to Defendant LIVERIS and that "nothing was going to be done" with Plaintiff's ^{FD} reports.
- (d) That the day after Plaintiff reported to her immediate supervisor, ^{TC}, that the Olefins II ^{FD} revealed financial statement fraud. Plaintiff was informed that her employment would end on ^{TC}

47. That said threatening and harassing comments directly evidence that Plaintiff's protected activity was a contributing factor in the adverse personnel actions.

48. That Defendants would not have taken the same adverse actions in the absence of Plaintiff's protected activity.

49. That Defendants' actions constitute unlawful retaliation and/or discrimination in violation of the Sarbanes-Oxley Act of 2002, 18 U.S.C. § 1514A.

50. That Plaintiff hereby claims any and all relief necessary to make Plaintiff whole, including but not limited to the following elements of damages:

- (a) The amount of back pay, with interest;
- (b) Reinstatement and/or in lieu thereof, front pay;
- (c) The amount to compensate Plaintiff for her non-economic damages, including but not limited to emotional distress, mental anguish, shock, fright, embarrassment, humiliation, nervousness, depression, anxiety, denial of social pleasures, and disruption of lifestyle; and
- (d) Compensation for any special damages sustained as a result of Defendants' discrimination, including but not limited to litigation costs, expert witness fees, and reasonable attorney fees.

WHEREFORE, Plaintiff respectfully requests that this Honorable Court enter judgment in Plaintiff's favor awarding the damages as set forth above in addition to costs, interest, and attorney fees along with any and all other legal and/or equitable relief this Court deems just.

Respectfully submitted,
THE MASTROMARCO FIRM

Dated: July 21, 2014

By: _____

VICTOR J. MASTROMARCO, JR. (P34564)
Attorneys for Plaintiff
1024 N. Michigan Avenue
Saginaw, Michigan 48602
(989) 752-1414

-and-

JAMES H. MATHIEU (P26565)
Attorney for Plaintiff
213 E. Main Street
Midland, Michigan 48640
(989) 631-8104

DEMAND FOR TRIAL BY JURY

NOW COMES Plaintiff, *TC* by and through her attorneys, THE MASTROMARCO FIRM and JAMES H. MATHIEU, and hereby demands a trial by jury on all of the above issues, unless otherwise expressly waived.

Respectfully submitted,
THE MASTROMARCO FIRM

Dated: July 21, 2014

By:

VICTOR J. MASTROMARCO, JR. (P34564)
Attorneys for Plaintiff
1024 N. Michigan Avenue
Saginaw, Michigan 48602
(989) 752-1414

-and-

JAMES H. MATHIEU (P26565)
Attorney for Plaintiff
213 E. Main Street
Midland, Michigan 48640
(989) 631-8104

Tab 9

Exemption 5

Tab 8

Ford, Gary - OSHA

From: Vmastromar@aol.com
Sent: Wednesday, July 09, 2014 11:41 AM
To: Ford, Gary - OSHA
Subject: [REDACTED] v Dow - Department of Labor Complaint Number 5-2700-14-009

Re

Dear Mr. Ford - Please let this serve as our intention to exercise the 'Kick-Out Provisions' under SOX and proceed with this matter to the Federal District Court.

Victor J. Mastromarco, Jr.

THE MASTROMARCO FIRM
1024 N Michigan Ave
Saginaw, MI. 48602
(989) 752-1414 office
(989) 752-6202 fax

Ford, Gary - OSHA

From: Lahn, Jonathan R. <jlahn@kirkland.com>
Sent: Thursday, June 05, 2014 1:37 PM
To: Ford, Gary - OSHA
Cc: Hartmann, John F. **Fe**
Subject: Dow Chemical Company, et al. / [REDACTED] / 5-2700-14-009
Attachments: 2014-06-05 Dow OSHA Reply.pdf

Dear Mr. Ford -

On behalf of our clients The Dow Chemical Company, Andrew Liveris, and Charles Kalil, Mr. Hartmann and I submit the attached letter addressing certain new allegations and documents raised for the first time in [REDACTED]'s reply in support of her Administrative Complaint. A hard copy has also been sent to your attention by Federal Express, and a courtesy copy has been sent to [REDACTED] counsel.

Thank you,

Jon Lahn

Jonathan Lahn
Kirkland & Ellis LLP
300 N. LaSalle St.
Chicago, IL 60654
312-862-2151

IRS Circular 230 Disclosure:

To ensure compliance with requirements imposed by the U.S. Internal Revenue Service, we inform you that any tax advice contained in this communication (including any attachments) was not intended or written to be used, and cannot be used, by any taxpayer for the purpose of (1) avoiding tax-related penalties under the U.S. Internal Revenue Code or (2) promoting, marketing or recommending to another party any tax-related matters addressed herein.

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Ford, Gary - OSHA

From: Lahn, Jonathan R. <jlahn@kirkland.com>
Sent: Tuesday, June 17, 2014 5:55 PM
To: Ford, Gary - OSHA
Cc: Hartmann, John F.
Subject: Dow Chemical Company, et al. / [REDACTED] / 5-2700-14-009
Attachments: Dow_[REDACTED] 6 17 2014_(32108349_1).PDF

Dear Mr. Ford -

On behalf of our clients The Dow Chemical Company, Andrew Liveris, and Charles Kalil, Mr. Hartmann and I submit the attached letter addressing a highly relevant document that was disclosed to our clients by [REDACTED] counsel on Friday, June 13, 2014.

A hard copy is being sent to your attention by Federal Express, and a courtesy copy will be sent to [REDACTED] counsel.

Thank you,

Jon Lahn


Jonathan Lahn
Kirkland & Ellis LLP
300 N. LaSalle St.
Chicago, IL 60654
312-862-2151

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Terwilliger, Nathan - OSHA

From: Terwilliger, Nathan - OSHA
Sent: Friday, January 24, 2014 9:53 AM
To: OSHAReferrals@sec.gov
Subject: Docket Notification Letter for Whistleblower complaint filed with DOL under SOX
Attachments: Docket Notification Letter to SEC Re Dow Chemical Company et al [REDACTED] 
5-2700-14-009.PDF

Thank you.

Nate Terwilliger
Investigator
U.S. DOL – OSHA
315 W. Allegan St. STE 207
Lansing, MI 48933
Phone: (517) 487-4996 ext. 17
Fax: (517) 487-4997

Terwilliger, Nathan - OSHA

From: Crouse, Tim - OSHA
Sent: Friday, February 07, 2014 10:31 AM
To: Terwilliger, Nathan - OSHA
Subject: FW: [REDACTED] v. The Dow Chemical Company, et al., Case No. 5-2700-14-009
Attachments: Designation of Rep (Filip).pdf

Nate,

For file.

Tim

From: Hartmann, John F. [<mailto:hartmann@kirkland.com>]
Sent: Friday, February 07, 2014 10:24 AM
To: Crouse, Tim - OSHA
Subject: RE: [REDACTED] v. The Dow Chemical Company, et al., Case No. 5-2700-14-009

Tim -

Following up on this, attached is a designation of representative for for my partner, Mark Filip.

Thank you.

John

From: Crouse, Tim - OSHA [<mailto:Crouse.Tim@dol.gov>]
Sent: Monday, February 03, 2014 5:29 AM
To: Hartmann, John F.
Subject: RE: [REDACTED] v. The Dow Chemical Company, et al., Case No. 5-2700-14-009

Mr. Hartmann,

I will look for a response on or before March 3, 2014.

Thank you,

Tim Crouse
Supervisory Investigator
OSHA
Region 5
317-226-0489

From: Hartmann, John F. [<mailto:hartmann@kirkland.com>]
Sent: Friday, January 31, 2014 6:30 PM
To: Crouse, Tim - OSHA
Subject: [REDACTED] v. The Dow Chemical Company, et al., Case No. 5-2700-14-009

Tim,

Per our conversation yesterday regarding the above-entitled matter, attached please find designation of representative forms for myself and my partner, Michael Foradas, as well as Edward Bardelli of Warner Norcross & Judd, LLP, who will also be representing The Dow Chemical Company in this matter. I will be sending you a form for another partner of mine, Mark Filip, shortly.

In addition, as we discussed yesterday, we would like to request a two-week extension of time to respond to [REDACTED] complaint, with the response to be filed on or before March 3, 2014. [REDACTED]

Please confirm that this is acceptable.

Thank you for your consideration,

John F. Hartmann

IRS Circular 230 Disclosure:

To ensure compliance with requirements imposed by the U.S. Internal Revenue Service, we inform you that any tax advice contained in this communication (including any attachments) was not intended or written to be used, and cannot be used, by any taxpayer for the purpose of (1) avoiding tax-related penalties under the U.S. Internal Revenue Code or (2) promoting, marketing or recommending to another party any tax-related matters addressed herein.

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Terwilliger, Nathan - OSHA

From: Crouse, Tim - OSHA
Sent: Monday, February 03, 2014 7:37 AM
To: Terwilliger, Nathan - OSHA
Subject: FW: [REDACTED] v. The Dow Chemical Company, et al., Case No. 5-2700-14-009

Re

This one is for the file as well.

Thanks

From: Crouse, Tim - OSHA
Sent: Monday, February 03, 2014 7:30 AM
To: 'Hartmann, John F.'
Subject: RE: [REDACTED] v. The Dow Chemical Company, et al., Case No. 5-2700-14-009

Re

Mr. Hartmann,

I will look for a response on or before March 3, 2014.

Thank you,

Tim Crouse
Supervisory Investigator
OSHA
Region 5
317-226-0489

From: Hartmann, John F. [mailto:jhartmann@kirkland.com]
Sent: Friday, January 31, 2014 6:30 PM
To: Crouse, Tim - OSHA
Subject: [REDACTED] v. The Dow Chemical Company, et al., Case No. 5-2700-14-009

Re

Tim,

Per our conversation yesterday regarding the above-entitled matter, attached please find designation of representative forms for myself and my partner, Michael Foradas, as well as Edward Bardelli of Warner Norcross & Judd, LLP, who will also be representing The Dow Chemical Company in this matter. I will be sending you a form for another partner of mine, Mark Filip, shortly.

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Please confirm that this is acceptable.

Thank you for your consideration,

John F. Hartmann

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To ensure compliance with requirements imposed by the U.S. Internal Revenue Service, we inform you that any tax advice contained in this communication (including any attachments) was not intended or written to be used, and cannot be used, by any taxpayer for the purpose of (1) avoiding tax-related penalties under the U.S. Internal Revenue Code or (2) promoting, marketing or recommending to another party any tax-related matters addressed herein.

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Terwilliger, Nathan - OSHA

From: Crouse, Tim - OSHA
Sent: Monday, February 03, 2014 7:31 AM
To: Terwilliger, Nathan - OSHA
Subject: FW: ██████████ v. The Dow Chemical Company, et al., Case No. 5-2700-14-009
Attachments: 2014-01-30 Designation of Rep (Hartmann).pdf; 2014-01-30 Designation of Rep (Foradas).pdf; 2014-01-30 Designation of Rep (Bardelli).pdf

Nate,

You have this correct? Please add the email below and attachments to the file.

Thank you,

Tim

From: Hartmann, John F. [<mailto:hartmann@kirkland.com>]
Sent: Friday, January 31, 2014 6:30 PM
To: Crouse, Tim - OSHA
Subject: ██████████ v. The Dow Chemical Company, et al., Case No. 5-2700-14-009

Fe

Tim,

Per our conversation yesterday regarding the above-entitled matter, attached please find designation of representative forms for myself and my partner, Michael Foradas, as well as Edward Bardelli of Warner Norcross & Judd, LLP, who will also be representing The Dow Chemical Company in this matter. I will be sending you a form for another partner of mine, Mark Filip, shortly.

In addition, as we discussed yesterday, we would like to request a two-week extension of time to respond to Ms. ██████████ complaint, with the response to be filed on or before March 3, 2014.

Please confirm that this is acceptable.

Thank you for your consideration,

John F. Hartmann

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Terwilliger, Nathan - OSHA

From: vmastromar@aol.com
Sent: Tuesday, January 21, 2014 4:41 PM
To: Terwilliger, Nathan - OSHA; Kk; Marylynn Mcphail
Subject: Re: Dow Chemical Company/[REDACTED]/5-2700-14-009

fc

I am on it. I apologize.

Sent from my BlackBerry 10 smartphone.

From: Terwilliger, Nathan - OSHA
Sent: Tuesday, January 21, 2014 1:41 PM
To: vmastromar@aol.com
Subject: RE: Dow Chemical Company/[REDACTED]/5-2700-14-009

fc

Mr. Mastromarco,

I have not yet received the contact information for Respondents. Thank you.

From: vmastromar@aol.com [<mailto:vmastromar@aol.com>]
Sent: Thursday, January 16, 2014 5:21 PM
To: Terwilliger, Nathan - OSHA; Kk
Subject: Re: Dow Chemical Company/[REDACTED]/5-2700-14-009

fc

Dear Mr. Terwilliger - it was nice talking to you. I will forward the information u have requested first thing tomorrow morning.

Sent from my BlackBerry 10 smartphone.

From: Terwilliger, Nathan - OSHA
Sent: Thursday, January 16, 2014 4:30 PM
To: vmastromar@aol.com
Subject: Dow Chemical Company/[REDACTED]/5-2700-14-009

fc

Mr. Mastromarco,

Per my voicemail message this afternoon, I am requesting contact information for your client and the named parties "The Dow Chemical Company", "Andrew LIVERIS" and "Charles Kalil". I need this information in order to docket your complaint. Rest assured that OSHA will continue to communicate with you directly and not your client. Thank you.

Nate Terwilliger
Investigator
U.S. DOL - OSHA
315 W. Allegan St. STE 207
Lansing, MI 48933
Phone: (517) 487-4996 ext. 17
Fax: (517) 487-4997

NOTICE:

This e-mail message and any attachments to it may contain confidential information. The information contained

Terwilliger, Nathan - OSHA

From: Terwilliger, Nathan - OSHA
Sent: Wednesday, January 08, 2014 2:54 PM
To: Crouse, Tim - OSHA
Subject: RE: mailed sox complaint- Dow Chemical Company/[REDACTED]

Follow Up Flag: Follow up
Flag Status: Flagged

Great, have a good weekend!

From: Crouse, Tim - OSHA
Sent: Wednesday, January 08, 2014 2:53 PM
To: Terwilliger, Nathan - OSHA
Subject: RE: mailed sox complaint- Dow Chemical Company/[REDACTED]

Nate,

Have a safe trip tomorrow. I'll look at this complaint in the morning and respond. Also, I'm on leave Friday so lets plan to discuss [REDACTED] and anything else you'd like on Monday if you are in, say 10 am?

Thanks

Tim

From: Terwilliger, Nathan - OSHA
Sent: Wednesday, January 08, 2014 2:46 PM
To: Crouse, Tim - OSHA
Subject: RE: mailed sox complaint- Dow Chemical Company/[REDACTED]

This time with attachment.

From: Terwilliger, Nathan - OSHA
Sent: Wednesday, January 08, 2014 2:45 PM
To: Crouse, Tim - OSHA
Subject: mailed sox complaint- Dow Chemical Company/[REDACTED]

Tim,

Attached complaint was mailed to our office today. Please let me know if you want me to send out docket letters or send to you.

Nate Terwilliger
Investigator
U.S. DOL – OSHA
315 W. Allegan St. STE 207
Lansing, MI 48933
Phone: (517) 487-4996 ext. 17
Fax: (517) 487-4997

Crouse, Tim - OSHA

From: Lahn, Jonathan R. <jlahn@kirkland.com>
Sent: Monday, March 03, 2014 7:55 PM
To: Crouse, Tim - OSHA
Cc: Hartmann, John F.
Subject: [REDACTED] v. The Dow Chemical Company, et al. - Case No. 14-001186-NZ
Attachments: 2014-03-03 Dow Response to Admin. Complaint.pdf

Dear Mr. Crouse,

At John Hartmann's request, and on behalf of our clients, The Dow Chemical Company, Andrew Liveris, and Charles Kalil, I am submitting the attached response to the administrative complaint in the above-referenced matter.

Hard copies of the response and exhibits are being sent to your office via overnight delivery. Because the files containing the electronic versions of the exhibits are large, I will be sending them in four separate e-mails to follow in order to avoid rejection by your e-mail server. Courtesy copies are also being sent to Ms. [REDACTED] designated counsel per the instructions accompanying the administrative complaint.

Please let me know if you have any difficulties with the files or have any other questions.

Thank you,

Jon Lahn

Jonathan Lahn
Kirkland & Ellis LLP
300 N. LaSalle St.
Chicago, IL 60654
312-862-2151

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Product & Tracking Information

Postal Product:

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DATE & TIME	STATUS OF ITEM	LOCATION
January 27, 2014 , 12:05 am	Processed through USPS Sort Facility	PONTIAC, MI 48340
January 26, 2014	Depart USPS Sort Facility	PONTIAC, MI 48340
January 25, 2014 , 3:41 pm	Processed through USPS Sort Facility	PONTIAC, MI 48340
January 25, 2014	Depart USPS Sort Facility	GRAND RAPIDS, MI 49512
January 24, 2014 , 10:41 pm	Processed through USPS Sort Facility	GRAND RAPIDS, MI 49512

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Available Actions

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DATE & TIME	STATUS OF ITEM	LOCATION
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January 25, 2014	Depart USPS Sort Facility	PONTIAC, MI 48340
January 25, 2014 , 3:41 pm	Processed through USPS Sort Facility	PONTIAC, MI 48340
January 25, 2014	Depart USPS Sort Facility	GRAND RAPIDS, MI 49512
January 24, 2014 , 10:42 pm	Processed through USPS Sort Facility	GRAND RAPIDS, MI 49512

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Tab 7

Exemption 5

Tab 6

279

ex 7

ex 4

ex 9

exy

ex 4

exy

From: (312) 862-2000
Daley Hamilton
Kirkland
300 N. LASALLE
SUITE 2400
CHICAGO, IL 60654

Origin ID: GYYA

FedEx
Express



J14101402070326

Ship Date: 18JUN14
ActWgt 1.0 LB
CAD: 9863552/INET3490

Delivery Address Bar Code



SHIP TO: (312) 862-6506

BILL SENDER

Gary Ford
US Dept. of Labor -- OSHA
365 Smoke Tree Plaza

NORTH AURORA, IL 60542

Ref # 29793-252
Invoice #
PO #
Dept #

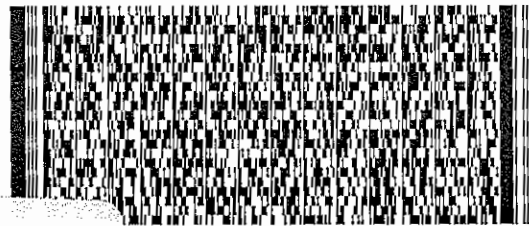
THU - 19 JUN 10:30A
PRIORITY OVERNIGHT

TRK# 7703 3970 8324

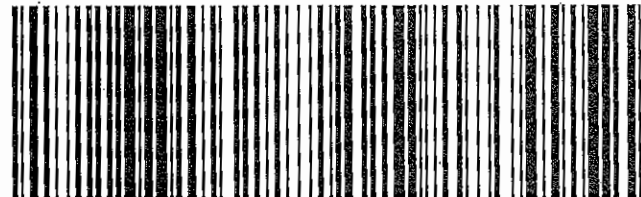
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Tab 5

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ex 4

exy

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ex 4

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ex 4

ex 9

exy

From: (312) 862-2000
Daley Hamilton
Kirkland
300 N. LASALLE
SUITE 2400
CHICAGO, IL 60654

Origin ID: GYYA

FedEx
Express



J14101402070326

Ship Date: 05JUN14
Act/Wgt: 1.0 LB
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SHIP TO: (312) 862-4506

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Gary Ford
US Dept. of Labor -- OSHA
365 Smoke Tree Plaza

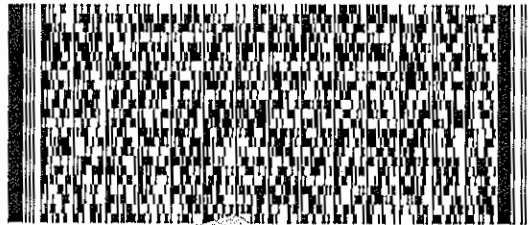
NORTH AURORA, IL 60542

Ref # 29793-252
Invoice #
PO #
Dept #

FRI - 06 JUN 10:30A
PRIORITY OVERNIGHT

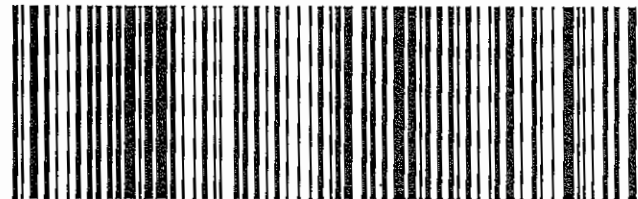
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Tab 4

Exemptions 5, 6
+
7c 17d

Complainant Rebuttal Statement

(See Folder #3)

Tab 3

Exemption ~~4~~

Respondent Position Statement
(See Folder #2)

Tab 2

THE MASTROMARCO FIRM

A LIMITED LIABILITY COMPANY
ATTORNEYS AT LAW
1024 N. MICHIGAN AVENUE
SAGINAW, MI 48602

MICHIGAN
VICTOR J. MASTROMARCO, JR.**
RUSSELL C. BABCOCK
KEVIN J. KELLY
ANDREW W. JANETZKE

MARYLAND
DAN R. MASTROMARCO

TELEPHONE (989) 752-1414

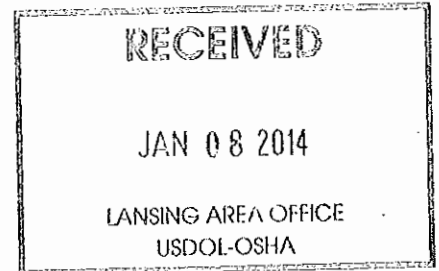
FACSIMILE (989) 752-6202
E-MAIL: VMASTROMAR@AOL.COM

**ALSO ADMITTED IN IOWA

January 7, 2014

SENT BY FEDERAL EXPRESS

United States Department of Labor
Occupational Safety and Health Administration
315 West Allegan Street, Suite 207
Lansing, Michigan 48933



RE: ^{Re} [REDACTED] v The Dow Chemical Company, et. al.
Sarbanes-Oxley Administrative Complaint

To Whom It May Concern:

Please be advised that I am representing ^{Re} [REDACTED] with regards to the Administrative Complaint which is being filed with your agency pursuant to the Sarbanes-Oxley Act.

The Administrative Complaint is enclosed with this correspondence. It is my understanding that the Department of Labor has delegated its authority to receive and investigate whistleblower complaints to your agency pursuant to 29 CFR §1980.103(c).

Thank you for your attention to this matter. If you have any questions or concerns, please do not hesitate to contact my office.

Sincerely,

VICTOR J. MASTROMARCO, JR.

VJM/mlm

Enclosures: Administrative Complaint

cc: ^{Re} [REDACTED] with enclosure
James Mathieu with enclosure


A

VS.

THE DOW CHEMICAL COMPANY,
ANDREW LIVERIS AND
CHARLES KALIL, ESQUIRE

ADMINISTRATIVE COMPLAINT

Submitted pursuant to 18 U.S.C.A. §1514A and 49 U.S.C.A. §42121

Complaint Submitted by:

THE MASTROMARCO FIRM

VICTOR J. MASTROMARCO, JR. (P34564)

Attorney for  A

1024 North Michigan Avenue

Saginaw, Michigan 48602

Ph # (989) 752-1414

Fx # (989) 752-6202

vmastromar@aol.com

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PREAMBLE

7c [REDACTED] (hereinafter referred to as "**7c** [REDACTED]") intends to bring a civil cause of action against The Dow Chemical Company (hereinafter referred to as "DOW"), its CEO, Andrew Liveris and its General Counsel, Charles Kalil under the Sarbanes-Oxley Act (SOX) [18 U.S.C.A. § 1514A (Pub.L. 107-204, 116 Stat. 745, enacted July 30, 2002)].

7d As set forth more fully in this administrative complaint, **7c** [REDACTED] as Dow's **7d** [REDACTED], was required to conduct **7d** [REDACTED] and report her **7d** [REDACTED] to her supervisors including **7d** [REDACTED] and, as such, the reporting activity by **7c** [REDACTED] is protected activity pursuant to Sarbanes Oxley Act (SOX) [18 U.S.C.A. § 1514A (Pub.L. 107-204, 116 Stat. 745, enacted July 30, 2002)].

Such persons who **7d** [REDACTED] had reporting authority include **7c** [REDACTED] former supervisors i.e. **7c** [REDACTED]. The Corporate Auditor was Douglas Anderson at the time **7c** [REDACTED] began auditing the activities of Dow's CEO. Mr. Anderson was reassigned **7c** [REDACTED] from his position following **7c** [REDACTED] preliminary **7d** [REDACTED] surrounding the CEO's personal entertainment expenses. Mr. Anderson was replaced by Gregory Grocholski. Mr. Grocholski was eventually reassigned and replaced by Jeffrey Tate after Mr. Grocholski met with Dow's management regarding Dow's expenditures to the CEO's charity following yet another preliminary **7c** [REDACTED] by **7c** [REDACTED]. Mr. Tate was the Corporate Auditor at the time of **7c** [REDACTED] wrongful termination. **7c** [REDACTED]

It should be noted that information pertaining to fraudulent activities was also provided to Charles Kalil, Esquire, as set forth in this administrative complaint who also has reporting requirements. Mr. Kalil is Dow's General Counsel as well as its Corporate Secretary and Executive Vice President.

7c [REDACTED] was eventually terminated over these reporting activities in violation of SOX.

LEGAL AUTHORITY

I. THE SARBANES-OXLEY ACT

Dow is a publicly traded company with a class of securities registered under section 12 of the Securities Exchange Act of 1934 (15 U.S.C.78l). As such, Dow is required to file reports under section 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78o(d)). Dow's [REDACTED], i.e., [REDACTED] (that [REDACTED] reported to), as well as Dow's General Counsel and Corporate Secretary and Executive Vice President have reporting obligations to the Securities Exchange Commission pursuant to federal law.

As set forth more fully in this administrative complaint, [REDACTED] was required to conduct [REDACTED] and report [REDACTED] to her supervisors including [REDACTED]. As noted above and discussed infra, [REDACTED] was eventually terminated over these reporting activities, and the information which was reported was not accurately disclosed by Dow to the SEC or was not reported at all. Such activity by [REDACTED] is protected activity pursuant to the federal statute as illustrated by the following statutory language:

a) Whistleblower protection for employees of publicly traded companies.--No company with a class of securities registered under section 12 of the Securities Exchange Act of 1934 (15 U.S.C. 78l), or that is required to file reports under section 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78(d)) including any subsidiary or affiliate whose financial information is included in the consolidated financial statements of such company, or nationally recognized statistical rating organization (as defined in section 3(a) of the Securities Exchange Act of 1934 (15 U.S.C. 78c), or any officer, employee, contractor, subcontractor, or agent of such company or nationally recognized statistical rating organization, may discharge, demote, suspend, threaten, harass, or in any other manner discriminate against an employee in the terms and conditions of employment because of any lawful act done by the employee--

(1) to provide information, cause information to be provided, or otherwise assist in an investigation regarding any conduct which the employee reasonably believes constitutes a violation of section

1341, 1343, 1344, or 1348, any rule or regulation of the Securities and Exchange Commission, or any provision of Federal law relating to fraud against shareholders, **when the information or assistance is provided to or the investigation is conducted by--**

(C) a person with supervisory authority over the employee (or such other person working for the employer who has the authority to investigate, discover, or terminate misconduct); (Emphasis added).

7c
It is ~~██████~~ position that the termination of her employment constitutes a violation of federal law.

DISCUSSION

7c & 7d

7c & 7d

"What Is Asset Protection And Recovery?"

We are a group with the responsibility for dealing with all matters relating to financial fraud and abuse affecting Dow. It is our opinion that more than 99.9% of Dow people act honestly and ethically, but regrettably there are always some individuals who do not. Our responsibility is to look into and review breakdowns in systems and internal controls resulting in losses to Dow. Correction action is then taken to ensure proper controls are implemented to mitigate and recover the losses to Dow.

Asset Protection and Recovery also provides training and consulting services in the area of financial fraud and abuse prevention. We conduct investigations on an as-needed basis and have global responsibility for tracking and recording the fraud risk to which Dow and its people may be exposed.

Asset Protection and Recovery is a service group that has been formed to help Dow and its employees ensure that we are all working toward the same objectives."

It is submitted that the treatment [REDACTED] received from Dow leading up to and at the time of her wrongful discharge resulted in a breach of the mission statement as illustrated more fully in the following discussions. Dow retaliated against [REDACTED] and terminated her employment, because she discovered or was about to discover dishonest, unethical, or fraudulent practices.

III. THE [REDACTED] PERTAINING TO THE RENOVATION OF THE H HOTEL.

[REDACTED] was directed to [REDACTED] concerning the expenses and renovation of The H Hotel and those [REDACTED] are contained in a report dated November 17, 2009. [FIS Case #39062 - Executive Construction Expenses Report]. It should be noted that this was the first of a series of [REDACTED] which would involve the Dow expenditures of its CEO and/or his wife and family.

[REDACTED] and reported that the project was \$13 million over the original authorization and that Liveris's wife and her friend were involved in the renovation, and [REDACTED] further reported that there was retaliation towards a Dow employee, i.e. [REDACTED] who had tried to limit the involvement of the CEO's wife in the renovation.

Originally, the H Hotel renovations were overseen by [REDACTED] from Dow. In turn, [REDACTED] employed Peyman Zand to handle the day to day responsibilities of the renovation. The CEO's wife, Paula Liveris, along with her friend Maria (Mica) Jones took it upon themselves to play an active role in the renovation of the hotel with the knowledge of the CEO. Neither of these two individuals were Dow employees.

Eventually, [REDACTED] tried to limit Ms. Liveris' involvement in the hotel in an apparent attempt to reign in the hotel's cost overruns. On May 24, 2008, the CEO sent an e-mail to Dow's general counsel regarding [REDACTED] "**Time for retirement. Davis can take his Michigan role. The H can report to Bob**

Long. In a response e-mail dated May 25, 2008, the general counsel stated to Dow's CEO, "**Remind me never to piss you off.**"

[REDACTED] was then replaced by Matt Davis. Peyman Zand was then transferred away from the H Hotel and he was replaced by Paul DePree. Eventually, **[REDACTED]** employment with Dow was terminated as well.

[REDACTED] was started as a result of Dow's Internal Control and Compliance Group who had sent an entity level survey regarding the H Hotel renovations and expenditures. Douglas Anderson, the Corporate Auditor, forwarded the survey responses to the office of Ethics and Compliance and Fraud Investigative Services for additional follow-up. **[REDACTED]**

When the Fraud Investigative Services (hereinafter referred to as "FIS") spoke with Paul DePree, DePree had already taken over The H Hotel renovation as of May 2008, having succeeded Peyman Zand as the Dow Manager of the H Hotel construction. In light of what had happened to his predecessor, DePree understandably expressed to the **[REDACTED]** that he was concerned over retaliation and specifically expressed concerns over the following situations:

- Paula Liveris' ongoing involvement in The H Hotel project and the impact her involvement was having on the cost of the project;
- A gift which was given to Maria (Mica) Jones regarding her assistance in the renovation;
- The large overruns and cost for The H renovation; and
- Retaliation against other Dow employees associated with the H Hotel renovations and expenses and his fear that he will be retaliated against due to his involvement with the renovation.

The **[REDACTED]** confirmed that Andrew Liveris was aware of his wife's involvement in the H Hotel renovation which began in 2007 along with the involvement of his wife's friend Mica. Indeed, private jet flights were made by Mrs. Liveris and her friend from Midland to New York to meet with the architects regarding the H Hotel beginning in 2007.

By the end of the project, the cost of the project had ballooned from the original authorized budget of \$13 million dollars to over \$33 million dollars. [REDACTED] which would have involved the following:

- [REDACTED] concerning the renovation;
- A jointly [REDACTED] outside vendor and either Dow legal or BOD; and
- She also requested [REDACTED] of the costs of both the H project and the Midland Country Club project.

This was the first of [REDACTED] pertaining to Dow's CEO and/or his wife that was conducted by [REDACTED]. In addition to [REDACTED] at least two other individuals, i.e. [REDACTED] and [REDACTED] were terminated as a result of the CEO's displeasure towards individuals that questioned the propriety his wife's handling of Dow's affairs as evidenced by his e-mail regarding [REDACTED] to Dow's general counsel.

IV. [REDACTED] PERTAINING TO THE CEO'S PERSONAL ENTERTAINMENT EXPENSES RESULTS IN A \$719,000.00 REIMBURSEMENT BY THE CEO TO DOW.

On June 14, 2010, [REDACTED] sent an internal memo to Douglas Anderson, Corporate Auditor, Simon Solano, [REDACTED], and David Wilkins, Ethics Compliance Officer, advising that Robert Long, who was with the Dow Customer Events Group in New York, at the direction of the CEO, had paid personal entertainment expenses for the CEO and his family [FIS 4006/USA-259/ISC2010-0428 1733/10160 - Customer Events].

Examples of the unreported personal entertainment expenses included a paid vacation (safari in Africa) for the CEO and his family, a \$218,938 trip to the 2010 Super Bowl for the CEO and his family, a paid trip to the 2010 World Cup in South Africa for the CEO and his family, and a paid trip to the 2010 Masters Tournament for the CEO and his family.

While the CEO agreed to reimburse Dow for some of his personal expenses, eventually the independent firm disagreed on the amount owed by the CEO to Dow. Indeed, several small checks to be delivered to the general counsel for Dow, but they were found to be woefully insufficient to address the CEO's expenditures.

The outside firm reviewed the [REDACTED] by [REDACTED] and determined that the CEO was obligated to repay Dow \$719,000.00; a far greater amount than the CEO proposed.

As a direct result of [REDACTED] Dow had to report the improper expenditures to the SEC, and the CEO, Andrew Liveris, was required to reimburse Dow \$719,000.00. An inaccurate and purposely misleading Dow proxy was issued in May 2011 to the SEC stating that the reason for the payment by the CEO was because of an error in his travel expenses found by a routine audit. This was a misrepresentation to the SEC in violation of CFR §229.402 and CFR §229.404. This was not found by a routine audit, the CEO did not offer to pay it back immediately and it was not an error. The self-serving misstatements of fact violate federal law.

Clearly, the CEO was not pleased with having to reimburse Dow, because, on or about December 6, 2010, [REDACTED] was specifically admonished by Mr. Grocholski, "that nothing from the CEO's past was to be looked at again and the [REDACTED] was over."

It should be noted that at or about the same time the outside firm was hired, Mr. Anderson was reassigned to a new job at Dow and Greg Grocholski took Mr. Anderson's place as Dow's Corporate Auditor. Further, the independent investigator's scope was limited to only those things that [REDACTED] - it did not perform any further investigations such as a review of the CEO's emails or interviews with involved management.

7d

V. [REDACTED] PERTAINING TO DOW'S EXPENDITURES FOR THE HELLENIC INITIATIVE AND THE PRINKIPOS ENVIRONMENTAL FOUNDATION AND LIVERIS' CONNECTION TO SAID ORGANIZATIONS.

In a memorandum dated September 20, 2012, [REDACTED] 7c reported to management that Dow had paid expenses for the CEO's charity, the Hellenic Initiative (THI), which were listed as routine business expenses. Issues concerning THI and the CEO's involvement and of improper funding of THI and the Prinkipos Environmental Foundation (Prinkipos) were uncovered during an [REDACTED] 7d related to tickets that were being purchased by Dow for the London Olympics.

[REDACTED] 7e was told during her preliminary Olympics [REDACTED] 7d that Louis Vega, Dow's Global Director of Public Affairs, was in charge of securing the Olympic tickets for the children of Andrew Liveris, i.e. Dow's CEO. A review of Vega's travel and expenses reports relating to the Olympic ticket purchases showed that the weekend before the Olympics began, Vega was in Athens, Greece. It was Vega's trip to Athens that triggered further inquiry.

Significantly, an internet search for "Louis Vega Dow Athens July" came back with articles on the involvement of Vega and the CEO with the Hellenic Initiative (THI). Specifically, the search revealed that the CEO was the founder of THI and that Vega was the contact individual for that organization.

Research on THI led to information on the CEO's involvement with Prinkipos Environmental Foundation (Prinkipos). Specifically, the report notes that there were Dow Travel and Expense Reports (TERs) pertaining to meetings between Dow's CEO and Prinkipos representatives.

The initial review and report dated September 20, 2012, also suggested that Dow, THI's [REDACTED] and Prinkipos' expenses were being paid for by Dow.² Specifically, the [REDACTED] revealed Dow's payments, were falsely classified as business expenses to THI and Prinkipos.

² Readily available records to corporate investigations group were obtained, without interviews or information interviews. Sources included TER, cost center data, accounts payable invoices, SAP Diamond System Delegation of Authority reports, the intranet and the internet.

When Grocholski spoke to management concerning the charity expenditures prior to Dow's October 2012 Board Meeting, he was purportedly transferred to a different job. Jeffrey Tate then became Corporate Auditor and [REDACTED] 7c

7c A. FOLLOWING THE REMOVAL OF GROCHOLSKI AS THE CORPORATE AUDITOR BY DOW, [REDACTED] 7c PREPARED A SECOND MEMORANDUM DATED JANUARY 23, 2013, PERTAINING TO DOW'S EXPENDITURES RELATIVE TO THE HELLENIC INITIATIVE AND THE PRINKIPOS ENVIRONMENTAL FOUNDATION.

[REDACTED] 7c continued with regards to the Hellenic Initiative and the Prinkipos Environmental Foundation. This resulted in a second memorandum dated January 23, 2013.

[REDACTED] 7c further discovered that in 2013 Dow made a \$100,000.00 donation to THI. In addition to the direct expenditure by Dow, invoices from Teneo, one of Dow's vendors, demonstrated work was performed for THI and then charged to Dow. These additional findings were noted in the second memorandum.³

It was also discovered that there was also inadequate record keeping with respect to the Travel and Expense Reports (TERs) and invoices to Dow from Teneo. It was noted that the lack of required detail made it impossible to determine how much Teneo was paid for services rendered to THI, along with the total amount of the THI/Prinkipos related TER expenses.

Most significantly there were very unusual changes to a January 2012 contract between Dow and Teneo. This agreement, with a term of one year, initially provided for payment by Dow to Teneo of \$5,000,000.00. Midway through the term of the contract, payment was increased to \$16,000,000.00 with no apparent increase in consideration from Teneo to Dow. Further, these changes

³ Also noted in the second memorandum was the fact that Louis Vega was removed from THI's website following the September 20, 2012, memorandum from KCW. In its place, the website lists officials from Teneo Strategy LLC a consulting firm used by Dow Public Affairs and Government Affairs.

Likewise, Andrew Liveris' May 2012 Istanbul, Turkey trip was also questioned. Two limos were charged for the same 12-hour period on the 28th of May, one was marked "as directed." The limo expenses were \$10,360.36. Questions arose as to what was the business purpose of this trip, and what was the business purpose of the second limo.

Questions concerning Andrew Liveris' December 2011 – January 2012 Australian trip arose in the supplemental [REDACTED] No information was provided to determine what the business purpose was, and a commercial flight instead of a corporate aircraft was used (totaling \$16,150.70). The total amount of the trip expensed as business was \$18,280.31. Again questions arose as to what was the business purpose of this trip, and why was a commercial airline used as opposed to the private jet.

Olympic tickets which were provided by Andrew Liveris to Father Alex were also questioned. The value of these tickets were \$9,763.28. The question became 'what was the business purpose of this gift?', Dow policy does not allow gifts to religious organizations and requires a documented business purpose.

Andrew Liveris' commercial flights were also probed. Specifically tickets were purchased in 2012 for \$20,354.26. Again the question arose 'why was commercial travel used?' Furthermore, Mr. Liveris is required by the Board of Directors to use the company aircraft for personal use for security and immediately available purposes. Because Dow uses a 2 times multiplier for Liveris' personal travel as imputed income, for 2012 alone this would have resulted in an estimated additional \$88,626.87 of imputed income.

Furthermore, it was discovered that tickets were purchased for Paula Liveris in the amount of \$12,423.30. These were expensed from December 2011 through December 2012. Spousal travel is determined by policy to be imputed income. SEC rules which were cited would indicate that each item of compensation that exceeds \$10,000.00 must be identified and quantified in a footnote. As such, the additional question becomes 'were the commercial flights included in imputed income?'⁴

⁴ Likewise Louis Vega's business purpose information was found to be inadequate as submitted. All of Mr. Vega's TERs submitted after March 20, 2012, contained one of the following three phrases:

- Monthly travel and work related expenses

Likewise it was pointed out in the same report that Andrew Liveris' aging TER transactions were questionable. It was noted that 441 expenses were submitted over 30 days from when the expense occurred. Eighty-eight expenses were submitted over 90 days from when the expense occurred and of the 88, 13 were for personal expenses in the amount of \$4,627.00. The question arose 'why are the expenses outstanding for so long?'. Policy requires TER expenses within 30 days after expenses are incurred, and the use of corporate cards for personal reasons is prohibited. As a result it was reported by ████████ that expenses will be misclassified at quarter end and executive audit review data as of November 2012 expenses as old as June 27, were not booked until December.

Lastly, in the same report it was pointed out that on December 31, 2012, Liveris purchased \$300.61 worth of flowers for Hilary Clinton. Hilary Clinton was the Secretary of State until February 1, 2013. Policy gifts to government officials are not acceptable except in very limited circumstances, and that has to be approved by general counsel. That was not done.

C. THE SUBSEQUENT INVESTIGATION PERTAINING TO THE HELLENIC INITIATIVE AND THE PRINKIPOS ENVIRONMENTAL FOUNDATION FOLLOWING THE RETIREMENT OF DOUGLAS ANDERSON IN JULY OF 2013.

After Dow management removed Douglas Anderson as the Corporate Auditor, he submitted a letter to Dow in July of 2013 stating his purported intent to retire. When Mr. Anderson retired, he was required by Dow to sign a release agreement to obtain his "retirement package" from Dow.

In the release, Mr. Anderson was required to report any unethical activities that he was aware of at Dow. Significantly, the improprieties regarding the

-
- Business and travel expenses
 - Business expenses.

The question arose 'was Mr. Vega instructed to make the business purposes intentionally vague?'. Policy at Dow requires expenditures to have clear company business purposes. Additionally when travelling with Mr. Liveris there is a question as to what Mr. Vega or Mr. Liveris' business purpose is. Vega's TER's were not helpful.

Hellenic Initiative was specifically mentioned in Mr. Anderson's July 2013 retirement disclosures.

7c Mr. Anderson's disclosures prompted additional questions regarding [REDACTED] Jeff Tate, corporate auditor, in violation of SOX did not report or follow-up on [REDACTED] described infra regarding the Hellenic Initiative) and, as such, he requested that [REDACTED] 7c provide a follow-up memorandum to her two previous memoranda dated September 20, 2012 and January 23, 2013. The follow-up memorandum from 7c [REDACTED] is dated August 2, 2013. [REDACTED] is terminated sixty-eight (68) days later.

Within this follow-up memorandum the inaugural banquet for the Hellenic Initiative was discussed and articles discussing the banquet dated July 25, 2013 were attached.

It was also noted in the memorandum that the Hellenic Initiative website at that time listed Miles Presler as interim CEO and Chris Chrisafides (a full-time Dow employee) and Louis Vega (a full-time Dow employee) as co-secretaries for the Initiative. Miles Presler is listed in the Dow Global Outlook Directory. Mr. Presler's address is the Dow New York Conference Center, and all his personal information is included at the website which is the same address of the Hellenic Initiative.

It was also discovered that Mr. Presler is listed on Dow's contractor database with a start date of February 28, 2013, although no invoices, purchase orders or otherwise are found under Mr. Presler's name, and he is not listed under Dow's CPay (contractor pay) system. Presler's purported status as a "contractor" gave Presler and the Hellenic Initiative access to Dow facilities, a Dow office, Dow support staff and technological support, i.e. Dow Intranet and e-mail at no cost to Presler or the Hellenic Initiative.

The supplemental [REDACTED] also discovered Dow's 2013 infusion payments to the Hellenic Initiative in the amount of \$100,000.00. No invoices were located regarding Dow's generous payment. Instead, a letter dated January 9, 2013 from Courtney LaForest, Dow's Global Contributions Administrator, acknowledged the \$100,000.00 payment stating:

"On behalf of the The Dow Chemical Company I am pleased to enclose a check in the amount of \$100,000.00 for the Board Qualification Payment."

It is believed that Dow and Liveris used Teneo to funnel money into Liveris' Hellenic Initiative. [REDACTED] resulted in the discovery of payments to Teneo as of August 1, 2013, from Dow in the following amounts:

2011 -	\$2,763,013.64
2012 -	\$19,436,268.00
2013 -	\$7,852,294.00 (January – July)

The connection between Teneo and THI had been previously explained in detail in the memorandum dated January 23, 2013, which showed the links to Dow's CEO as the founding creator of THI and the monies that were being funneled into Teneo, which was coordinating the efforts with regard to the Hellenic Initiative. The Hellenic Initiative was formed by Liveris to provide financial assistance to Greece which is Liveris' ancestral home. This connection was noted in [REDACTED] supplemental memorandum.

By August of 2013, a number of additional transactions and activities by the CEO had been noted by Dow's Asset Protection and Recovery (APAR)/Fraud Investigative Services (FIS)/Corporate Investigations Group (CIG) through the [REDACTED] performed by [REDACTED]. The CEO had already been required to reimburse Dow \$719,000.00 and that reimbursement by the CEO cost at least one Corporate Auditor his job. Now additional expenditures by the CEO were being questioned as a result of [REDACTED] by [REDACTED].

VI. THE TERMINATION OF [REDACTED] EMPLOYMENT.

In August, 2013, after submitting the above Hellenic [REDACTED] specifically implicating Liveris' activities as violating SOX regarding charitable contributions, [REDACTED] was instructed by Jeffrey Tate to back off the [REDACTED] pertaining to the CEO. [REDACTED] was again re-targeted by Liveris for termination, and [REDACTED] supervisors were told by Dow's chief counsel, i.e. Kalil, that he "wanted her fired."

Tate told [REDACTED] that nothing was going to be done with the Hellenic Report and that [REDACTED] was to concentrate on the Olefins' [REDACTED] Information was eventually obtained by [REDACTED] during the course of this [REDACTED] that \$9.2 million dollars of expenses which were recorded as a capital expense in 2012 had moved from the expense column. This was an intentional accounting violation by Dow to make it appear that the project had not gone over budget. [REDACTED] on October 8, 2013.

Two days later and on Thursday, October 10, 2013, [REDACTED] was informed that her employment with Dow would be ending on October 31, 2013. [REDACTED] was then told that she would be offered a severance package of two weeks for every year worked. [REDACTED] was also informed that the reason for the termination of her employment was that, "you asked for a package," and that the termination of her employment would be construed as "job elimination." When [REDACTED] stated that she did not ask for a package, her second level supervisor, [REDACTED] reiterated over and over again that she had "asked for a package." Over her protest, [REDACTED] was provided a severance package.

RELIEF SOUGHT

[REDACTED] hereby requests that this agency find that The Dow Chemical Company, Andrew Liveris and/or Charles Kelil retaliated against her in violation of the Sarbanes-Oxley Act. [REDACTED] further requests all relief necessary to make her whole as mandated by 18 U.S.C.A. §1514A.

Respectfully Submitted,
THE MASTROMARCO FIRM

Date: 1-7-14

By: 

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Diagnostics

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TRK#
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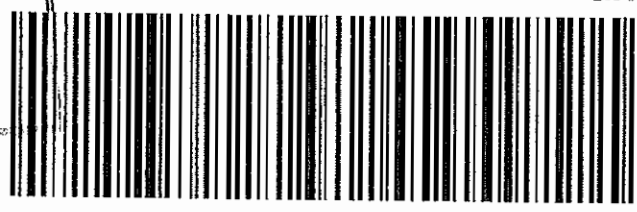
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4 Express Package Service

NOTE: Service order has changed. Please select carefully.

Next Business Day

FedEx First Overnight
Earliest next business morning delivery to select locations. Friday shipments will be delivered on Monday unless SATURDAY Delivery is selected.

FedEx Priority Overnight
Next business morning. Friday shipments will be delivered on Monday unless SATURDAY Delivery is selected.

FedEx Standard Overnight
Next business afternoon. Saturday Delivery NOT available.

2 or 3 Business Days

FedEx 2Day A.M.
Second business morning. Saturday Delivery NOT available.

FedEx 2Day
Second business afternoon. Saturday Delivery is selected.

FedEx Express
Third business day.

Dept./Floor/Suite/Room

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5 Packaging

FedEx Envelope* FedEx Package

6 Special Handling and

SATURDAY Delivery
NOT available for FedEx First Overnight.

No Signature Required
Package will be delivered without signature.

Weekday location address (FED. NOT available for First Overnight)

Saturday location address (FED. Available only for Priority Overnight and 2Day to select locations)

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Total Package

Credit Card Acct.

Your liability is limited to US\$500.

Value. See the current FedEx Service Guide for details.

Debit Card Cash/Check

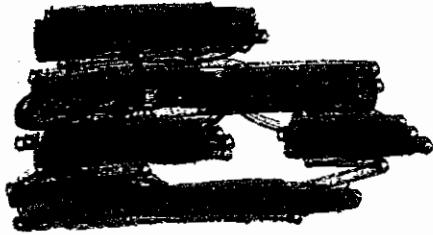


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Tab 1

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