

**FREEDOM OF INFORMATION REQUEST
EXEMPTIONS AND EXPLANATIONS**

DESCRIPTION	FOIA # 767330- Complainant vs. The Dow Chemical Company, et al							
EXEMPTION	2 3 4 5 6 7a 7c 7d 7e							
PAGES	165							
OTHER INFORMATION	Information on the following pages is exempt from FOIA release under the cited exemption(s).							

EXEMPTION	EXPLANATION
2a	Internal matters of a relatively trivial nature
b	More substantial internal matters, the disclosure of which would risk circumvention of a legal requirement.
3	Information prohibited from disclosure by another statute.
4	Information that is classified as trade secrets and/or of commercial or financial value obtained from a person and is privileged or a confidential source of information.
5	Inter-agency or intra-agency memoranda or letters that would not be available by law to a party other than an agency in litigation with the agency.
6	This exclusion is intended to exclude from disclosure all personnel and medical files, and all private or personal information contained in other files which, if disclosed to the public would amount to a clearly unwarranted invasion of the privacy of any person, including members of the family of the person to whom the information pertains.
7a	Information contained in investigatory files compiled for law enforcement purposes except to the extent available by law to a party other than an agency.
7c	The identification of a confidential source or confidential information furnished by a confidential source.
7d	Information which could reasonably be expected to disclose the identity of a confidential source, including a state, local or foreign agency or authority which furnished information on a confidential basis
7e	Information that would disclose techniques and procedures for law enforcement investigation or would disclose guidelines for law enforcement investigation if such disclosure could reasonably be expected to risk circumvention of the law.

Exemption 5

Tab N

U.S. Department of Labor

Occupational Safety and Health Administration
230 South Dearborn Street Room 3244
Chicago, Illinois 60604
(312) 353-2220



JUL 30 2014

Chief Docket Clerk
Office of Administrative Law Judges
U.S. Department of Labor
800 K Street N.W., Suite 400
Washington, D.C. 20001-8002

Subject: Dow Chemical Company, et al¹ 7C

Dear Chief Docket Clerk:

The above referenced matter is a complaint of discrimination under Section 806 of the Sarbanes-Oxley Act of 2002, 18 U.S.C. Section 1514A, the Corporate and Criminal Fraud Accountability Act. An investigation of this complaint was initiated on January 8, 2014.

On July 9, 2014, pursuant to 29 CFR 1980.1(4)(b), the Complainant's attorney served OSHA notice that they were filing a complaint with the United States District Court, Northern District of Illinois, Eastern Division. Pursuant to 29 CFR 1980.114(a), because a final decision was not issued within 180 days of the filing date of Complainant's complaint, Complainant may bring an action of law or equity for *de novo* review in the appropriate district court of the United States.

In view of the above referenced notice, OSHA is administratively closing the case file to allow Complainant to pursue a claim in Federal District Court pursuant to 29 CFR 1980.114(a).

Please find enclosed a copy of the Administrative Dismissal letter and a copy of the original complaint. If I can be of further assistance to you in this matter, please feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "W.H. Yost".

William H. Yost
Acting Regional Supervisory Investigator
Whistleblower Protection Program

Enclosures: Administrative Dismissal Letter
 Complaint

[REDACTED]
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:

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TABLE OF CONTENTS

PREAMBLE	3
LEGAL AUTHORITY	4
I. THE SARBANES-OXLEY ACT	4
DISCUSSION	5
I. INFORMATION REGARDING [REDACTED]	5
II. DOW'S ASSET PROTECTION & RECOVERY MISSION STATEMENT	6
III. THE INVESTIGATION PERTAINING TO THE RENOVATION OF THE H HOTEL	7
IV. AN INTERNAL INVESTIGATION PERTAINING TO THE CEO'S PERSONAL ENTERTAINMENT EXPENSES RESULTS IN A \$719,000.00 REIMBURSEMENT BY THE CEO TO DOW	9
V. [REDACTED] INVESTIGATIONS PERTAINING TO DOW'S EXPENDITURES TOWARDS THE HELLENIC INITIATIVE AND THE PRINKIPOS ENVIRONMENTAL FOUNDATION AND LIVERIS' CONNECTION TO SAID ORGANIZATIONS.	11
VI. THE TERMINATION OF [REDACTED] EMPLOYMENT	17
RELIEF SOUGHT	18

PREAMBLE

(hereinafter referred to as "████████") 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)].

As set forth more fully in this administrative complaint, ██████ as Dow's ██████, was required to conduct ██████ and report her ██████ to her supervisors including ██████ and, as such, the reporting activity by ██████ 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 ██████ had reporting authority include ██████ former supervisors i.e., ██████. The Corporate Auditor was Douglas Anderson at the time ██████ began auditing the activities of Dow's CEO. Mr. Anderson was reassigned from his position following ██████ preliminary ██████ 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 ██████ by ██████. Mr. Tate was the Corporate Auditor at the time of ██████ wrongful termination.

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.

████████ 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] [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).

Re
It is [REDACTED] position that the termination of her employment constitutes a violation of federal law.

DISCUSSION

Re & FD

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 regretfully 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 of 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. Furthermore, 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.

V.

**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] 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] related to tickets that were being purchased by Dow for the London Olympics.

[REDACTED] was told during her preliminary Olympics [REDACTED] 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, 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 date, 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]

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

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

[REDACTED] 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.

were not in Dow's Esource contract database and the signers did not have the proper authority to sign on behalf of Dow, i.e. the appropriate DOA.

Other flagrant violations of the Dow Code of Conduct were also identified by [REDACTED] It was recommended at the time of the [REDACTED] to have an "outside independent advisor provide an assessment of risk and [to access] the appropriate courses of action."

Expenditures that were notably made by the Dow Public Affairs Department and Liveris for THI and Prinkipos included the following irregularities:

- a. Expenses were treated as routine business expenses;
- b. Expenses were not classified as donations;
- c. Lack of detail on TERS and Invoices;
- d. Teneo was paid for expenses related to THI and Prinkipos;
- e. In 2012 Teneo received a new contract that went from approximately \$5 million per year to approximately \$19 million per year (2012 amendment of \$2.5 million was added to the \$16 million)
- f. Teneo's founding partners and co-CEO's, Declan Kelly and Douglas Band are on THI's board of directors.

The level and engagement of the employees involved included the CEO, Vega and at least four other Dow employees working for THI or Prinkipos.

Additionally, Dow's corporate flight log from December 2011 through July 2012 was reviewed. Of the 47 trips the CEO took in those seven months, 11 appear to have been associated with Prinkipos, THI or the Greek Orthodox Church.

B. ADDITIONAL [REDACTED] PERTAINING TO THE CEO'S EXPENSES.

Questions were also raised to Mr. Tate concerning Andrew Liveris' May 2012 trip to Cappadocia, Turkey, where he expensed over \$11,731.00, and questions arose as to whether or not the proxy submitted for imputed income for flights may be inaccurate.

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].⁴ 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 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 [REDACTED] 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.

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] provide a follow-up memorandum to her two previous memoranda dated September 20, 2012 and January 23, 2013. The follow-up memorandum from [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. ██████████ 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 ████████ 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 ██████████ performed by ██████████. 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 ██████████ by ██████████.

VI. THE TERMINATION OF ██████████ EMPLOYMENT.

In August, 2013, after submitting the above Hellenic ██████████ specifically implicating Liveris' activities as violating SOX regarding charitable contributions, ██████████ was instructed by Jeffrey Tate to back off the ██████████ pertaining to the CEO. ██████████ was again re-targeted by Liveris for termination, and ██████████ 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.

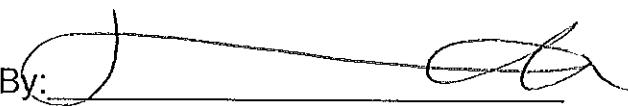
Two days later and on Thursday, October 10, 2013, [REDACTED] was informed that her employment with Dow would be ending on October 31, 2013. [REDACTED] was then told that she would be offered a severance package of two weeks for every year worked. [REDACTED] was also informed that the reason for the termination 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], [REDACTED] [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 Kalil 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: 
Victor J. Mastromarco, Jr. (P34564)
Attorney for [REDACTED]
1024 North Michigan Avenue
Saginaw, Michigan 48602
Ph # (989) 752-1414
Fx # (989) 752-6202
vmastromar@aol.com

Tab M

U.S. Department of Labor

Occupational Safety and Health Administration
230 South Dearborn Street Room 3244
Chicago, Illinois 60604
(312) 353-2220



JUL 30 2014

SENT VIA EMAIL TO: oshareferrals@sec.gov

Chief of the Office of Market Intelligence
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Subject: Dow Chemical Company, et al^{1/I} 7c 5-2700-14-009

Dear Sir or Madam:

The above referenced matter is a complaint of discrimination under Section 806 of the Sarbanes-Oxley Act of 2002, 18 U.S.C. Section 1514A, the Corporate and Criminal Fraud Accountability Act. An investigation of this complaint was initiated on January 8, 2014.

On July 9, 2014, pursuant to 29 CFR 1980.1(4)(b), the Complainant's attorney served OSHA notice that they were filing a complaint with the United States District Court, Northern District of Illinois, Eastern Division. Pursuant to 29 CFR 1980.114(a), because a final decision was not issued within 180 days of the filing date of Complainant's complaint, Complainant may bring an action of law or equity for *de novo* review in the appropriate district court of the United States.

In view of the above referenced notice, OSHA is administratively closing the case file to allow Complainant to pursue a claim in Federal District Court pursuant to 29 CFR 1980.114(a).

Please find enclosed a copy of the Administrative Dismissal letter. If I can be of further assistance to you, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "W. N. Yost".

William N. Yost
Acting Regional Supervisory Investigator
Whistleblower Protection Program

Enclosures: Administrative Dismissal Letter

U.S. Department of Labor

Occupational Safety and Health Administration
230 South Dearborn Street Room 3244
Chicago, Illinois 60604
(312) 353-2220



JUL 30 2014

Certified Mail: 7013 1090 0000 2273 3781

Victor Mastromarco, Jr.
The Mastromarco Firm
1024 N. Michigan Avenue
Saginaw, MI 48602

Subject: Dow Chemical Company, et al¹ 7C i-2700-14-009

Dear Mr. Mastromarco:

On January 8, 2014, your client filed a complaint under Section 806 of the Sarbanes-Oxley Act of 2002 (SOX), 18 U.S.C. Section 1514A, the Corporate and Criminal Fraud Accountability Act. On July 9, 2014, your office notified OSHA by email that your client had elected to file the above-captioned case in Federal District Court.

Over 180 days have passed since your client filed his complaint. Under SOX, if the Secretary has not issued a final decision within 180 days of the filing of the complaint, and there is no showing that such delay is due to the bad faith of the complainant, the complainant may bring a *de novo* action in Federal District Court. As the result of your election to proceed with your case in Federal Court, rather than before the Secretary of Labor, your complaint before this office is hereby dismissed.

If at any time, you have questions or require further information regarding employee or employer rights and responsibilities under SOX or any other whistleblower statute administered by OSHA, please contact this office.

Sincerely,

A handwritten signature in black ink that appears to read "William H. Yost".

William H. Yost
Acting Regional Supervisory Investigator
Whistleblower Protection Program

cc: Respondent
Chief Administrative Law Judge, USDOL
Chief of the Office of Market Intelligence, SEC

Tab L

U.S. Department of Labor

Occupational Safety and Health Administration
230 South Dearborn Street Room 3244
Chicago, Illinois 60604
(312) 353-2220



JUL 30 2014

Certified Mail: 7013 1090 0000 2273 3774

John Hartmann, P.C.
Kirkland & Ellis, LLC
300 North LaSalle Street
Chicago, IL 60654

Subject: Dow Chemical Company, et al' *TC* -2700-14-009

Dear Mr. Hartmann:

The above referenced matter is a complaint of discrimination under Section 806 of the Sarbanes-Oxley Act of 2002, 18 U.S.C. Section 1514A, the Corporate and Criminal Fraud Accountability Act. An investigation of this complaint was initiated on January 8, 2014.

On July 9, 2014, pursuant to 29 CFR 1980.1(4)(b), the Complainant's attorney served OSHA notice that they were filing a complaint with the United States District Court, Northern District of Illinois, Eastern Division. Pursuant to 29 CFR 1980.114(a), because a final decision was not issued within 180 days of the filing date of Complainant's complaint, Complainant may bring an action of law or equity for *de novo* review in the appropriate district court of the United States.

In view of the above referenced notice, OSHA is administratively closing the case file to allow Complainant to pursue a claim in Federal District Court pursuant to 29 CFR 1980.114(a).

Please find enclosed a copy of the Administrative Dismissal letter. If I can be of further assistance to you in this matter, please feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "W.H. Yost".

William H. Yost
Acting Regional Supervisory Investigator
Whistleblower Protection Program

Enclosure: Administrative Dismissal Letter

Tab k

U.S. Department of Labor

Occupational Safety and Health Administration
230 South Dearborn Street Room 3244
Chicago, Illinois 60604
(312) 353-2220



JUL 30 2014

Certified Mail: 7013 1090 0000 2273 3781

Victor Mastromarco, Jr.
The Mastromarco Firm
1024 N. Michigan Avenue
Saginaw, MI 48602

Subject: Dow Chemical Company, et al *7* 5-2700-14-009

Dear Mr. Mastromarco:

On January 8, 2014, your client filed a complaint under Section 806 of the Sarbanes-Oxley Act of 2002 (SOX), 18 U.S.C. Section 1514A, the Corporate and Criminal Fraud Accountability Act. On July 9, 2014, your office notified OSHA by email that your client had elected to file the above-captioned case in Federal District Court.

Over 180 days have passed since your client filed his complaint. Under SOX, if the Secretary has not issued a final decision within 180 days of the filing of the complaint, and there is no showing that such delay is due to the bad faith of the complainant, the complainant may bring a *de novo* action in Federal District Court. As the result of your election to proceed with your case in Federal Court, rather than before the Secretary of Labor, your complaint before this office is hereby dismissed.

If at any time, you have questions or require further information regarding employee or employer rights and responsibilities under SOX or any other whistleblower statute administered by OSHA, please contact this office.

Sincerely,

William H. Yost
Acting Regional Supervisory Investigator
Whistleblower Protection Program

cc: Respondent
Chief Administrative Law Judge, USDOL
Chief of the Office of Market Intelligence, SEC

Tab J

U.S. Department of Labor

Occupational Safety and Health Administration
230 South Dearborn Street, Room 3244
Chicago, IL 60604
(312) 353-2220 Fax (312) 886-5588



JUN 24 2014

Certified Mail #: 7013 1090 0000 2273 3750

Victor Mastromarco, Jr.
The Mastromarco Firm
1024 N. Michigan Avenue
Saginaw, MI 48602

Re: Dow Chemical Company *7c* 5-2700-14-009

Dear Mr. Mastromarco:

The Occupational Safety and Health Administration (OSHA) is providing you a copy of Respondent's submissions that are responsive to the whistleblower complaint your client filed under Section 806 of the Sarbanes Oxley Act (SOX), 18 U.S.C. §1514A. OSHA has redacted the enclosed submission(s) in accordance with the Privacy Act of 1974, 5 U.S.C. 552a *et seq.*, and other applicable confidentiality laws.

Sincerely,

A handwritten signature in black ink, appearing to read 'William H. Yost'.

cc: William H. Yost
Acting Regional Supervisory Investigator
Whistleblower Protection Program

Enclosure: Respondent Reply to Rebuttal (New Allegations)
Additional Evidence Letter from Respondent

**FREEDOM OF INFORMATION REQUEST
EXEMPTIONS AND EXPLANATIONS**

DESCRIPTION	FOIA # 767330 Complainant vs The Dow Chemical Company et al
EXEMPTION	2 3 4 5 6 7a 7c 7d 7e
PAGES	28
OTHER INFORMATION	The following pages are exempt from FOIA release under the cited exemption(s).
<hr/>	
EXEMPTION	EXPLANATION
2a	Internal matters of a relatively trivial nature
b	More substantial internal matters, the disclosure of which would risk circumvention of a legal requirement.
3	Information prohibited from disclosure by another statute.
4	Information that is classified as trade secrets and/or of commercial or financial value obtained from a person and is privileged or a confidential source of information.
5	Inter-agency or intra-agency memoranda or letters that would not be available by law to a party other than an agency in litigation with the agency.
6	This exclusion is intended to exclude from disclosure all personnel and medical files, and all private or personal information contained in other files which, if disclosed to the public would amount to a clearly unwarranted invasion of the privacy of any person, including members of the family of the person to whom the information pertains.
7a	Information contained in investigatory files compiled for law enforcement purposes except to the extent available by law to a party other than an agency.
7c	The identification of a confidential source or confidential information furnished by a confidential source.
7d	Information which could reasonably be expected to disclose the identity of a confidential source, including a state, local or foreign agency or authority which furnished information on a confidential basis
7e	Information that would disclose techniques and procedures for law enforcement investigation or would disclose guidelines for law enforcement investigation if such disclosure could reasonably be expected to risk circumvention of the law.

Tab I

U.S. Department of Labor

Occupational Safety and Health Administration
230 South Dearborn Street Room 3244
Chicago, Illinois 60604
(312) 353-2220



May 14, 2014

John Hartmann, P.C.
Kirkland & Ellis, LLC
300 North LaSalle Street
Chicago, IL 60654

Subject: Dow Chemical Company, et al¹ *7c* 5-2700-14-009

Dear Mr. Hartmann:

Please be advised that the above referenced complaint has been transferred to Investigator *7c* *7c* to conclude the investigation. His contact information is:

7c
Investigator - OSHA
365 Smoke Tree Plaza
North Aurora, IL 60542
Office: (630) 896-8700
Email: *7c*

Investigator *7c* will be contacting you shortly to obtain additional information or to schedule interviews. Please contact Investigator *7c* *7c* with any future questions you may have regarding the above referenced complaint.

Sincerely,

7c
William H. Yost
Acting Regional Supervisory Investigator
Whistleblower Protection Program

T. b. H

U.S. Department of Labor

Occupational Safety and Health Administration
230 South Dearborn Street Room 3244
Chicago, Illinois 60604
(312) 353-2220



May 14, 2014

Victor Mastromarco, Jr.
The Mastromarco Firm
1024 N. Michigan Avenue
Saginaw, MI 48602

Subject: Dow Chemical Company, et al¹; *7c* 5-2700-14-009

Dear Mr. Mastromarco:

Please be advised that the above referenced complaint has been transferred to Investigator *7c* to conclude the investigation. His contact information is:

7c
Investigator - OSHA
365 Smoke Tree Plaza
North Aurora, IL 60542
Office: (630) 896-8700
Email: *7c* *7v*

Investigator *7c* will be contacting you shortly to obtain additional information or to schedule interviews. Please contact Investigator *7c* with any future questions you may have regarding the above referenced complaint.

Sincerely,

A handwritten signature in black ink, appearing to read "William H. Yost".

62
William H. Yost
Acting Regional Supervisory Investigator
Whistleblower Protection Program

Tab G

U.S. Department of Labor

Occupational Safety and Health Administration
230 South Dearborn Street Room 3244
Chicago, Illinois 60604
(312) 353-2220



May 9, 2014

Memorandum For: *7c*
Investigator

From: William H. Yost
Acting Regional Supervisory Investigator

Subject: Dow Chemical Company/ *7c* 5-2700-14-009

ASSIGNMENT CONFIRMATION

This is to confirm the assignment of the above case to you for investigation and processing as prescribed in OSHA policy and procedure statements. The complaint in this matter was filed on January 8, 2014. This is a Lansing SOX case. Please change the case to your name in IMIS and note the date of the transfer under the 'Additional Information' tab.

If you anticipate any problems in completing this case within the statutory time frames, or if any problems occur in the course of the investigation, contact me as soon as possible.

Tab F

U.S. DEPARTMENT OF LABOR
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION

DESIGNATION OF REPRESENTATIVE

7c

v.	Case Number: 5-2700-14-009
Dow Chemical Company et al ¹	

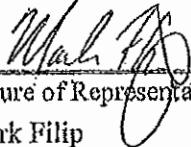
TO:

Tim Crouse, Regional Supervisory Investigator
U.S. Department of Labor – OSHA
46 E. Ohio St. Rm. 453
Indianapolis, IN 46204
Telephone: (317) 226-0489
Fax: (317) 226-7292
E-mail: Crouse.Tim@dol.gov

The undersigned hereby enters his appearance as representative of:

Dow Chemical Company et al.

in the above captioned matter:

 Signature of Representative Mark Filip	Representative's Address and ZIP Code Kirkland & Ellis LLP 300 N. LaSalle Chicago, IL 60654
Type or Print Name Partner	(312) 862-2192
Title 2/6/14	Area Code Telephone Number E-mail address: mark.filip@kirkland.com
Date	

¹ Andrew Liveris and Charles Kall, Esquire.

U.S. DEPARTMENT OF LABOR
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION

DESIGNATION OF REPRESENTATIVE

37C	v.	Case Number: 5-2700-14-009
Dow Chemical Company et al ¹		

TO:
Tim Crouse, Regional Supervisory Investigator
U.S. Department of Labor - OSHA
46 E. Ohio St. Rm. 453
Indianapolis, IN 46204
Telephone: (317) 226-0489
Fax: (317) 226-7292
E-mail: Crouse.Tim@dol.gov

The undersigned hereby enters his appearance as representative of:

Dow Chemical Company et al.

in the above captioned matter:

 Signature of Representative John Hartmann	Representative's Address and ZIP Code Kirkland & Ellis LLP 300 N. LaSalle Chicago, IL 60654
Type or Print Name Partner	(312) 862-2215
Title	Area Code Telephone Number
Date 1/30/01	E-mail address: jhartmann@kirkland.com

¹ Andrew Liveris and Charles Kalil, Esquire.

U.S. DEPARTMENT OF LABOR
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION

DESIGNATION OF REPRESENTATIVE

7c	v.	Case Number: 5-2700-14-009
Dow Chemical Company et al ¹		

TO:
Tim Crouse, Regional Supervisory Investigator
U.S. Department of Labor – OSHA
46 E. Ohio St. Rm. 453
Indianapolis, IN 46204
Telephone: (317) 226-0489
Fax: (317) 226-7292
E-mail: Crouse.Tim@dol.gov

The undersigned hereby enters his appearance as representative of:

Dow Chemical Company et al.

in the above captioned matter:

 Signature of Representative Michael Foradas	Representative's Address and ZIP Code Kirkland & Ellis LLP 300 N. LaSalle Chicago, IL 60654
Type or Print Name Partner	(312) 862-2308
Title Associate	Area Code Telephone Number mforadas@kirkland.com
Date 11/30/14	E-mail address:

¹ Andrew Liveris and Charles Kall, Esquire.

U.S. DEPARTMENT OF LABOR
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION

DESIGNATION OF REPRESENTATIVE

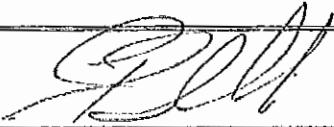
7c
v. Case Number: 5-2700-14-009
Dow Chemical Company et al

TO:
Tim Crouse, Regional Supervisory Investigator
U.S. Department of Labor -- OSHA
46 E, Ohio St, Rm. 453
Indianapolis, IN 46204
Telephone: (317) 226-0489
Fax: (317) 226-7292
E-mail: Crouse.Tim@dol.gov

The undersigned hereby enters his appearance as representative of:

Dow Chemical Company et al.

in the above captioned matter:

	Representative's Address and ZIP Code
Signature of Representative	Warner Norcross and Judd LLP
Ed Bardelli	111 Lyon Street, NW
	Suite 900
	Grand Rapids, MI 49503
Type or Print Name	(616) 752-2165
Partner	
Title	Area Code Telephone Number
1-30-14	
Date	E-mail address: ebardelli@wnj.com

Tab E

U.S. Department of Labor

Occupational Safety and Health Administration
230 South Dearborn Street, Room 3244
Chicago, Illinois 60604
(312) 353-2220

January 24, 2014

Via email to: OSHAReferrals@sec.gov

Chief of the Office of Market Intelligence,
U.S. Securities and Exchange Commission
100 F Street, NE

Re: Dow Chemical Company et al¹; 7-2700-14-009

Dear Sir or Madam:

Enclosed for your information, please find a copy of a complaint of retaliation filed under the Corporate and Criminal Fraud Accountability Act of 2002, Title VIII of the Sarbanes-Oxley Act, 18 U.S.C. §1514A. An investigation of the retaliation allegation is currently being conducted by this office.

If I can be of further assistance to you, please do not hesitate to contact me at (317) 226-0489.

Sincerely,

Tim Crouse
Regional Supervisory Investigator

Enclosure: Complaint

¹ Andrew Liveris and Charles Kalil, Esquire.

[REDACTED]
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 [REDACTED]

1024 North Michigan Avenue

Saginaw, Michigan 48602

Ph # (989) 752-1414

Fx # (989) 752-6202

vmastromar@aol.com

TABLE OF CONTENTS

PREAMBLE	3
LEGAL AUTHORITY	4
I. THE SARBANES-OXLEY ACT	4
DISCUSSION	5
I. INFORMATION REGARDING [REDACTED]	5
II. DOW'S ASSET PROTECTION & RECOVERY MISSION STATEMENT	6
III. THE INVESTIGATION PERTAINING TO THE RENOVATION OF THE H HOTEL	7
IV. AN INTERNAL INVESTIGATION PERTAINING TO THE CEO'S PERSONAL ENTERTAINMENT EXPENSES RESULTS IN A \$719,000.00 REIMBURSEMENT BY THE CEO TO DOW	9
V. [REDACTED] INVESTIGATIONS PERTAINING TO DOW'S EXPENDITURES TOWARDS THE HELLENIC INITIATIVE AND THE PRINKIPOS ENVIRONMENTAL FOUNDATION AND LIVERIS' CONNECTION TO SAID ORGANIZATIONS.	11
VI. THE TERMINATION OF [REDACTED] EMPLOYMENT	17
RELIEF SOUGHT	18

PREAMBLE

(hereinafter referred to as "████████") 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)].

As set forth more fully in this administrative complaint, ██████ as Dow's ██████ ██████ ██████ was required to conduct ██████ and report her ██████ to her supervisors including ██████ ██████ and, as such, the reporting activity by ██████ 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 ██████ had reporting authority include ██████'s former supervisors i.e. ██████ ██████. The Corporate Auditor was Douglas Anderson at the time ██████ began auditing the activities of Dow's CEO. Mr. Anderson was reassigned from his position following ██████'s preliminary ██████ 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 ██████ by ██████. Mr. Tate was the Corporate Auditor at the time of ██████'s wrongful termination.

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.

████████ 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] [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. 78o(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).

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

DISCUSSION

7c & 7d

7e & 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 of 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. Furthermore, 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.

V.

**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] 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] related to tickets that were being purchased by Dow for the London Olympics.

[REDACTED] was told during her preliminary Olympics [REDACTED] 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 date, 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]

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

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

[REDACTED] 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.

were not in Dow's Esource contract database and the signers did not have the proper authority to sign on behalf of Dow, i.e. the appropriate DOA.

Other flagrant violations of the Dow Code of Conduct were also identified by [REDACTED]. It was recommended at the time of the [REDACTED] to have an "outside independent advisor provide an assessment of risk and [to access] the appropriate courses of action."

Expenditures that were notably made by the Dow Public Affairs Department and Liveris for THI and Prinkipos included the following irregularities:

- a. Expenses were treated as routine business expenses;
- b. Expenses were not classified as donations;
- c. Lack of detail on TERS and Invoices;
- d. Teneo was paid for expenses related to THI and Prinkipos;
- e. In 2012 Teneo received a new contract that went from approximately \$5 million per year to approximately \$19 million per year (2012 amendment of \$2.5 million was added to the \$16 million)
- f. Teneo's founding partners and co-CEO's, Declan Kelly and Douglas Band are on THI's board of directors.

The level and engagement of the employees involved included the CEO, Vega and at least four other Dow employees working for THI or Prinkipos.

Additionally, Dow's corporate flight log from December 2011 through July 2012 was reviewed. Of the 47 trips the CEO took in those seven months, 11 appear to have been associated with Prinkipos, THI or the Greek Orthodox Church.

B. ADDITIONAL [REDACTED] PERTAINING TO THE CEO'S EXPENSES.

Questions were also raised to Mr. Tate concerning Andrew Liveris' May 2012 trip to Cappadocia, Turkey, where he expensed over \$11,731.00, and questions arose as to whether or not the proxy submitted for imputed income for flights may be inaccurate.

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 [REDACTED] 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.

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] provide a follow-up memorandum to her two previous memoranda dated September 20, 2012 and January 23, 2013. The follow-up memorandum from [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. ██████████ 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 ████████ 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 ██████████ performed by ██████████. 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 ██████████ by ██████████.

VI. THE TERMINATION OF ██████████ EMPLOYMENT.

In August, 2013, after submitting the above Hellenic ██████████ specifically implicating Liveris' activities as violating SOX regarding charitable contributions, ██████████ was instructed by Jeffrey Tate to back off the ██████████ pertaining to the CEO. ██████████ was again re-targeted by Liveris for termination, and ██████████ 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.

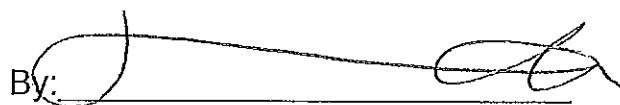
Two days later and on Thursday, October 10, 2013, [REDACTED] was informed that her employment with Dow would be ending on October 31, 2013. [REDACTED] was then told that she would be offered a severance package of two weeks for every year worked. [REDACTED] was also informed that the reason for the termination 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], [REDACTED] [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 Kalil 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: 
Victor J. Mastromarco, Jr. (P34564)
Attorney for [REDACTED]
1024 North Michigan Avenue
Saginaw, Michigan 48602
Ph # (989) 752-1414
Fx # (989) 752-6202
vmastromar@aol.com

T_{9b} D

U.S. Department of Labor Occupational Safety and Health Administration
230 South Dearborn Street, Room 3244
Chicago, Illinois 60604
(312) 353-2220

Certified Mail # 7010 1060 0001 0636 4049

January 24, 2014

Andrew Liveris
1308 West Sugnet Rd.
Midland, MI 48640

Re: Dow Chemical Company et al¹ -2700-14-009

Dear Mr. Liveris:

We hereby serve you notice that a complaint has been filed with this office by ^{7c} ~~7c~~ (Complainant) alleging retaliatory employment practices in violation of the Corporate and Criminal Fraud Accountability Act of 2002, Title VIII of the Sarbanes-Oxley Act, 18 U.S.C. §1514A. A copy of the complaint is enclosed.

The Secretary of Labor favors voluntary resolution of whistleblower complaints when possible. To assist the parties in voluntary resolution of whistleblower complaints at no cost to the respective parties, OSHA offers an Alternative Dispute Resolution (ADR) Program. The OSHA ADR Program provides the services of a neutral, **Confidential Intermediary** allowing the parties to resolve the matters in dispute in a mutually satisfactory manner in lieu of and faster than an investigation. The process may also allow the parties to preserve or repair the employment relationship. For more information or to request to participate in the OSHA ADR Program, please contact the Investigator of Record assigned to this complaint. If the parties do not elect to participate in or do not reach a voluntary resolution of the complaint through ADR Program, OSHA will investigate the complaint like any other.

The Occupational Safety and Health Administration (OSHA) is responsible for enforcing the whistleblower provisions of SOX, and will conduct its investigation following the procedures outlined in 29 CFR Part 1980. You may obtain a copy of the pertinent statute and regulations at <http://www.whistleblowers.gov>. Upon request, a printed copy of these materials will be mailed to you.

Under these procedures, OSHA will disclose to the parties information relevant to the resolution of the case as well as provide all parties an opportunity to fully respond. As such, both you and Complainant will receive a copy of each other's submissions to OSHA that are responsive to the above referenced whistleblower complaint. **We request that any future documents that you submit to OSHA, you also send a copy to the Complainant at the address below:**

¹ Andrew Liveris and Charles Kalil, Esquire.

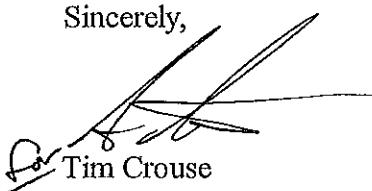
**Victor J. Mastromarco, Jr.
The Mastromarco Firm
1024 North Michigan Avenue
Saginaw, MI 48602**

If the information provided contains private, personally identifiable information about individuals other than Complainant, such information, where appropriate, should be redacted before disclosure. OSHA may contact the party directly for the unredacted copy, if necessary.

We would appreciate receiving from you within 20 days a written account of the facts and a statement of your position with respect to the allegation that you have retaliated against Complainant in violation of the Act. Please note that a full and complete initial response, supported by appropriate documentation may help to achieve early resolution of this matter. Voluntary adjustment of complaints can be effected by way of a settlement agreement at any time.

Attention is called to your right and the right of any party to be represented by counsel or other representative in this matter. In the event you choose to have a representative appear on your behalf, please have your representative complete the Designation of Representative form enclosed and forward it promptly. All communications and submissions should be made to the investigator assigned below. Your cooperation with this office is invited so that all facts of the case may be considered.

Sincerely,



For
Tim Crouse
Regional Supervisory Investigator

Tim Crouse,
Regional Supervisory Investigator
U.S. Department of Labor – OSHA
46 E. Ohio St. Rm. 453
Indianapolis, IN 46204
Telephone: (317) 226-0489
Fax: (317) 226-7292
E-mail: Crouse.Tim@dol.gov

Enclosures: Designation of Representative Form
Complaint
ADR Request Form
Frequently Asked Questions

U.S. DEPARTMENT OF LABOR
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION

DESIGNATION OF REPRESENTATIVE

2c
v. Case Number: 5-2700-14-009
Dow Chemical Company et al¹

TO:

Tim Crouse, Regional Supervisory Investigator
U.S. Department of Labor – OSHA
46 E. Ohio St. Rm. 453
Indianapolis, IN 46204
Telephone: (317) 226-0489
Fax: (317) 226-7292
E-mail: Crouse.Tim@dol.gov

The undersigned hereby enters his appearance as representative of:

in the above captioned matter:

	Representative's Address and ZIP Code
Signature of Representative	
Type or Print Name	Area Code Telephone Number
Title	E-mail address: _____
Date	

1 Andrew Liveris and Charles Kalil, Esquire.

REQUEST TO PARTICIPATE IN THE OSHA ADR PROGRAM

Case No. 5-2700-14-009

The Occupational Safety and Health Administration (OSHA) employs an Alternative Dispute Resolution (ADR) program under which the Complainant and Respondent may resolve their dispute (whistleblower complaint) as an alternative to the investigative process. Under OSHA's ADR program, OSHA provides, at no cost to the parties, a neutral, **Confidential Intermediary** to work with the Complainant and the Respondent to attempt voluntary resolution of this complaint.

The parties may request to participate in the OSHA ADR Program at any point during OSHA's investigation. OSHA will strive to accommodate such requests, but does not guarantee that it will be able to provide OSHA ADR Program services in every case. If OSHA approves the parties' request to participate in the OSHA ADR Program, OSHA will stay the investigation of the complaint pending the outcome of the OSHA ADR Program.

If you are interested in participating in the OSHA ADR Program, please complete and return this form to the Regional Whistleblower Investigator (RWI) or Regional Supervisor Investigator (RSI) identified in the notification letter. The RWI or RSI will facilitate referral of this complaint to the Regional Alternative Dispute Resolution Coordinator who serves as the Confidential Intermediary for the OSHA ADR Program.

I am interested in participating in the OSHA ADR Program.

Signature

Date

Print Full Name

Daytime Phone Number

Email address

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

1024 North Michigan Avenue

Saginaw, Michigan 48602

Ph # (989) 752-1414

Fx # (989) 752-6202

vmastromar@aol.com

TABLE OF CONTENTS

PREAMBLE	3
LEGAL AUTHORITY	4
I. THE SARBANES-OXLEY ACT	4
DISCUSSION	5
I. INFORMATION REGARDING [REDACTED]	5
II. DOW'S ASSET PROTECTION & RECOVERY MISSION STATEMENT	6
III. THE INVESTIGATION PERTAINING TO THE RENOVATION OF THE H HOTEL	7
IV. AN INTERNAL INVESTIGATION PERTAINING TO THE CEO'S PERSONAL ENTERTAINMENT EXPENSES RESULTS IN A \$719,000.00 REIMBURSEMENT BY THE CEO TO DOW	9
V. [REDACTED] INVESTIGATIONS PERTAINING TO DOW'S EXPENDITURES TOWARDS THE HELLENIC INITIATIVE AND THE PRINKIPOS ENVIRONMENTAL FOUNDATION AND LIVERIS' CONNECTION TO SAID ORGANIZATIONS.	11
VI. THE TERMINATION OF [REDACTED] EMPLOYMENT	17
RELIEF SOUGHT	18

PREAMBLE

(hereinafter referred to as "████████") 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)].

As set forth more fully in this administrative complaint, ██████ as Dow's ██████, was required to conduct ██████ and report her ██████ to her supervisors including ██████ and, as such, the reporting activity by ██████ 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 ██████ had reporting authority include ██████'s former supervisors i.e. ██████. The Corporate Auditor was Douglas Anderson at the time ██████ began auditing the activities of Dow's CEO. Mr. Anderson was reassigned from his position following ██████'s preliminary ██████ 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 ██████ by ██████. Mr. Tate was the Corporate Auditor at the time of ██████'s wrongful termination.

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.

████████ 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).

Ze

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

DISCUSSION

Ze & FD

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 of his wife's handling of Dow's affairs as evidenced by his e-mail regarding [REDACTED] to Dow's general counsel.

IV. 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. Furthermore, 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.

V.

**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] 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] related to tickets that were being purchased by Dow for the London Olympics.

[REDACTED] was told during her preliminary Olympics [REDACTED] 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 date, 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]

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

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

[REDACTED] 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.

were not in Dow's Esource contract database and the signers did not have the proper authority to sign on behalf of Dow, i.e. the appropriate DOA.

Other flagrant violations of the Dow Code of Conduct were also identified by [REDACTED] It was recommended at the time of the [REDACTED] to have an "outside independent advisor provide an assessment of risk and [to access] the appropriate courses of action."

Expenditures that were notably made by the Dow Public Affairs Department and Liveris for THI and Prinkipos included the following irregularities:

- a. Expenses were treated as routine business expenses;
- b. Expenses were not classified as donations;
- c. Lack of detail on TERS and Invoices;
- d. Teneo was paid for expenses related to THI and Prinkipos;
- e. In 2012 Teneo received a new contract that went from approximately \$5 million per year to approximately \$19 million per year (2012 amendment of \$2.5 million was added to the \$16 million)
- f. Teneo's founding partners and co-CEO's, Declan Kelly and Douglas Band are on THI's board of directors.

The level and engagement of the employees involved included the CEO, Vega and at least four other Dow employees working for THI or Prinkipos.

Additionally, Dow's corporate flight log from December 2011 through July 2012 was reviewed. Of the 47 trips the CEO took in those seven months, 11 appear to have been associated with Prinkipos, THI or the Greek Orthodox Church.

B. ADDITIONAL [REDACTED] PERTAINING TO THE CEO'S EXPENSES.

Questions were also raised to Mr. Tate concerning Andrew Liveris' May 2012 trip to Cappadocia, Turkey, where he expensed over \$11,731.00, and questions arose as to whether or not the proxy submitted for imputed income for flights may be inaccurate.

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 [REDACTED] 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.

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] provide a follow-up memorandum to her two previous memoranda dated September 20, 2012 and January 23, 2013. The follow-up memorandum from [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. ██████████ 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 ████████ 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 ██████████ performed by ██████████. 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 ██████████ by ██████████.

VI. THE TERMINATION OF ██████████ EMPLOYMENT.

In August, 2013, after submitting the above Hellenic ██████████ specifically implicating Liveris' activities as violating SOX regarding charitable contributions, ██████████ was instructed by Jeffrey Tate to back off the ██████████ pertaining to the CEO. ██████████ was again re-targeted by Liveris for termination, and ██████████ 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] [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 Kalil 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: 
Victor J. Mastromarco, Jr. (P34564)
Attorney for [REDACTED]
1024 North Michigan Avenue
Saginaw, Michigan 48602
Ph # (989) 752-1414
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T_{9b} C

U.S. Department of Labor

Occupational Safety and Health Administration
230 South Dearborn Street, Room 3244
Chicago, Illinois 60604
(312) 353-2220



Certified Mail # 7013 1090 0000 3758 1421

January 24, 2014

Charles Kalil, Esquire
2030 Dow Center
Suite E-206
Midland, MI 48674

Re: Dow Chemical Company et al¹ / *7c* 5-2700-14-009

Dear Mr. Kalil:

We hereby serve you notice that a complaint has been filed with this office by *7c* *7c* (Complainant) alleging retaliatory employment practices in violation of the Corporate and Criminal Fraud Accountability Act of 2002, Title VIII of the Sarbanes-Oxley Act, 18 U.S.C. §1514A. A copy of the complaint is enclosed.

The Secretary of Labor favors voluntary resolution of whistleblower complaints when possible. To assist the parties in voluntary resolution of whistleblower complaints at no cost to the respective parties, OSHA offers an Alternative Dispute Resolution (ADR) Program. The OSHA ADR Program provides the services of a neutral, **Confidential Intermediary** allowing the parties to resolve the matters in dispute in a mutually satisfactory manner in lieu of and faster than an investigation. The process may also allow the parties to preserve or repair the employment relationship. For more information or to request to participate in the OSHA ADR Program, please contact the Investigator of Record assigned to this complaint. If the parties do not elect to participate in or do not reach a voluntary resolution of the complaint through ADR Program, OSHA will investigate the complaint like any other.

The Occupational Safety and Health Administration (OSHA) is responsible for enforcing the whistleblower provisions of SOX, and will conduct its investigation following the procedures outlined in 29 CFR Part 1980. You may obtain a copy of the pertinent statute and regulations at <http://www.whistleblowers.gov>. Upon request, a printed copy of these materials will be mailed to you.

Under these procedures, OSHA will disclose to the parties information relevant to the resolution of the case as well as provide all parties an opportunity to fully respond. As such, both you and Complainant will receive a copy of each other's submissions to OSHA that are responsive to the

¹ Andrew Liveris and Charles Kalil, Esquire.

above referenced whistleblower complaint. **We request that any future documents that you submit to OSHA, you also send a copy to the Complainant at the address below:**

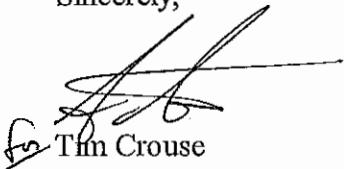
**Victor J. Mastromarco, Jr.
The Mastromarco Firm
1024 North Michigan Avenue
Saginaw, MI 48602**

If the information provided contains private, personally identifiable information about individuals other than Complainant, such information, where appropriate, should be redacted before disclosure. OSHA may contact the party directly for the unredacted copy, if necessary.

We would appreciate receiving from you within 20 days a written account of the facts and a statement of your position with respect to the allegation that you have retaliated against Complainant in violation of the Act. Please note that a full and complete initial response, supported by appropriate documentation may help to achieve early resolution of this matter. Voluntary adjustment of complaints can be effected by way of a settlement agreement at any time.

Attention is called to your right and the right of any party to be represented by counsel or other representative in this matter. In the event you choose to have a representative appear on your behalf, please have your representative complete the Designation of Representative form enclosed and forward it promptly. All communications and submissions should be made to the investigator assigned below. Your cooperation with this office is invited so that all facts of the case may be considered.

Sincerely,



Tim Crouse

Regional Supervisory Investigator

Tim Crouse,
Regional Supervisory Investigator
U.S. Department of Labor – OSHA
46 E. Ohio St. Rm. 453
Indianapolis, IN 46204
Telephone: (317) 226-0489
Fax: (317) 226-7292
E-mail: Crouse.Tim@dol.gov

Enclosures: Designation of Representative Form
 Complaint
 ADR Request Form
 Frequently Asked Questions

U.S. DEPARTMENT OF LABOR
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION

DESIGNATION OF REPRESENTATIVE

7c
v.
Dow Chemical Company et al¹

Case Number: 5-2700-14-009

TO:
Tim Crouse, Regional Supervisory Investigator
U.S. Department of Labor – OSHA
46 E. Ohio St. Rm. 453
Indianapolis, IN 46204
Telephone: (317) 226-0489
Fax: (317) 226-7292
E-mail: Crouse.Tim@dol.gov

The undersigned hereby enters his appearance as representative of:

in the above captioned matter:

	Representative's Address and ZIP Code
Signature of Representative	
Type or Print Name	Area Code Telephone Number
Title	E-mail address: _____
Date	

1 Andrew Liveris and Charles Kalil, Esquire.

REQUEST TO PARTICIPATE IN THE OSHA ADR PROGRAM

Case No. 5-2700-14-009

The Occupational Safety and Health Administration (OSHA) employs an Alternative Dispute Resolution (ADR) program under which the Complainant and Respondent may resolve their dispute (whistleblower complaint) as an alternative to the investigative process. Under OSHA's ADR program, OSHA provides, at no cost to the parties, a neutral, **Confidential Intermediary** to work with the Complainant and the Respondent to attempt voluntary resolution of this complaint.

The parties may request to participate in the OSHA ADR Program at any point during OSHA's investigation. OSHA will strive to accommodate such requests, but does not guarantee that it will be able to provide OSHA ADR Program services in every case. If OSHA approves the parties' request to participate in the OSHA ADR Program, OSHA will stay the investigation of the complaint pending the outcome of the OSHA ADR Program.

If you are interested in participating in the OSHA ADR Program, please complete and return this form to the Regional Whistleblower Investigator (RWI) or Regional Supervisor Investigator (RSI) identified in the notification letter. The RWI or RSI will facilitate referral of this complaint to the Regional Alternative Dispute Resolution Coordinator who serves as the Confidential Intermediary for the OSHA ADR Program.

I am interested in participating in the OSHA ADR Program.

Signature

Date

Print Full Name

Daytime Phone Number

Email address

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

1024 North Michigan Avenue

Saginaw, Michigan 48602

Ph # (989) 752-1414

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TABLE OF CONTENTS

PREAMBLE	3
LEGAL AUTHORITY	4
I. THE SARBANES-OXLEY ACT	4
DISCUSSION	5
I. INFORMATION REGARDING [REDACTED]	5
II. DOW'S ASSET PROTECTION & RECOVERY MISSION STATEMENT	6
III. THE INVESTIGATION PERTAINING TO THE RENOVATION OF THE H HOTEL	7
IV. AN INTERNAL INVESTIGATION PERTAINING TO THE CEO'S PERSONAL ENTERTAINMENT EXPENSES RESULTS IN A \$719,000.00 REIMBURSEMENT BY THE CEO TO DOW	9
V. [REDACTED] INVESTIGATIONS PERTAINING TO DOW'S EXPENDITURES TOWARDS THE HELLENIC INITIATIVE AND THE PRINKIPOS ENVIRONMENTAL FOUNDATION AND LIVERIS' CONNECTION TO SAID ORGANIZATIONS.	11
VI. THE TERMINATION OF [REDACTED] EMPLOYMENT	17
RELIEF SOUGHT	18

PREAMBLE

(hereinafter referred to as "████████") 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)].

As set forth more fully in this administrative complaint, ██████ as Dow's ██████, was required to conduct ██████ and report her ██████ to her supervisors including ██████ and, as such, the reporting activity by ██████ 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 had reporting authority include ██████'s former supervisors i.e. ██████. The Corporate Auditor was Douglas Anderson at the time ██████ began auditing the activities of Dow's CEO. Mr. Anderson was reassigned from his position following ██████'s preliminary ██████ 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 ██████ by ██████. Mr. Tate was the Corporate Auditor at the time of ██████'s wrongful termination.

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.

████████ 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] [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).

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

DISCUSSION

7c & 7d

7e & 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]

- [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. [REDACTED]

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 of 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.

V.

**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] 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] related to tickets that were being purchased by Dow for the London Olympics.

[REDACTED] was told during her preliminary Olympics [REDACTED] 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 date, 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]

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

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

[REDACTED] 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.

were not in Dow's Esource contract database and the signers did not have the proper authority to sign on behalf of Dow, i.e. the appropriate DOA.

Other flagrant violations of the Dow Code of Conduct were also identified by [REDACTED] It was recommended at the time of the [REDACTED] to have an "outside independent advisor provide an assessment of risk and [to access] the appropriate courses of action."

Expenditures that were notably made by the Dow Public Affairs Department and Liveris for THI and Prinkipos included the following irregularities:

- a. Expenses were treated as routine business expenses;
- b. Expenses were not classified as donations;
- c. Lack of detail on TERS and Invoices;
- d. Teneo was paid for expenses related to THI and Prinkipos;
- e. In 2012 Teneo received a new contract that went from approximately \$5 million per year to approximately \$19 million per year (2012 amendment of \$2.5 million was added to the \$16 million)
- f. Teneo's founding partners and co-CEO's, Declan Kelly and Douglas Band are on THI's board of directors.

The level and engagement of the employees involved included the CEO, Vega and at least four other Dow employees working for THI or Prinkipos.

Additionally, Dow's corporate flight log from December 2011 through July 2012 was reviewed. Of the 47 trips the CEO took in those seven months, 11 appear to have been associated with Prinkipos, THI or the Greek Orthodox Church.

B. ADDITIONAL [REDACTED] PERTAINING TO THE CEO'S EXPENSES.

Questions were also raised to Mr. Tate concerning Andrew Liveris' May 2012 trip to Cappadocia, Turkey, where he expensed over \$11,731.00, and questions arose as to whether or not the proxy submitted for imputed income for flights may be inaccurate.

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 [REDACTED] 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.

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] provide a follow-up memorandum to her two previous memoranda dated September 20, 2012 and January 23, 2013. The follow-up memorandum from [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. ██████████ 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 ████████ 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 ██████████ performed by ██████████. 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 ██████████ by ██████████.

VI. THE TERMINATION OF ██████████ EMPLOYMENT.

In August, 2013, after submitting the above Hellenic ██████████ specifically implicating Liveris' activities as violating SOX regarding charitable contributions, ██████████ was instructed by Jeffrey Tate to back off the ██████████ pertaining to the CEO. ██████████ was again re-targeted by Liveris for termination, and ██████████ 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] [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 Kalil 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: 

Victor J. Mastromarco, Jr. (P34564)
Attorney for [REDACTED]
1024 North Michigan Avenue
Saginaw, Michigan 48602
Ph # (989) 752-1414
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vmastromar@aol.com

T, b B

U.S. Department of Labor

Occupational Safety and Health Administration
230 South Dearborn Street, Room 3244
Chicago, Illinois 60604
(312) 353-2220



Certified Mail # 7013 1090 0000 3758 1414

January 24, 2014

Dow Chemical Company
2030 Dow Center
Midland, MI 48674

Re: Dow Chemical Company et al¹, 2700-14-009

Dear Sir or Madam:

We hereby serve you notice that a complaint has been filed with this office by *TC* (Complainant) alleging retaliatory employment practices in violation of the Corporate and Criminal Fraud Accountability Act of 2002, Title VIII of the Sarbanes-Oxley Act, 18 U.S.C. §1514A. A copy of the complaint is enclosed.

The Secretary of Labor favors voluntary resolution of whistleblower complaints when possible. To assist the parties in voluntary resolution of whistleblower complaints at no cost to the respective parties, OSHA offers an Alternative Dispute Resolution (ADR) Program. The OSHA ADR Program provides the services of a neutral, **Confidential Intermediary** allowing the parties to resolve the matters in dispute in a mutually satisfactory manner in lieu of and faster than an investigation. The process may also allow the parties to preserve or repair the employment relationship. For more information or to request to participate in the OSHA ADR Program, please contact the Investigator of Record assigned to this complaint. If the parties do not elect to participate in or do not reach a voluntary resolution of the complaint through ADR Program, OSHA will investigate the complaint like any other.

The Occupational Safety and Health Administration (OSHA) is responsible for enforcing the whistleblower provisions of SOX, and will conduct its investigation following the procedures outlined in 29 CFR Part 1980. You may obtain a copy of the pertinent statute and regulations at <http://www.whistleblowers.gov>. Upon request, a printed copy of these materials will be mailed to you.

Under these procedures, OSHA will disclose to the parties information relevant to the resolution of the case as well as provide all parties an opportunity to fully respond. As such, both you and Complainant will receive a copy of each other's submissions to OSHA that are responsive to the

¹ Andrew Liveris and Charles Kalil, Esquire.

above referenced whistleblower complaint. We request that any future documents that you submit to OSHA, you also send a copy to the Complainant at the address below:

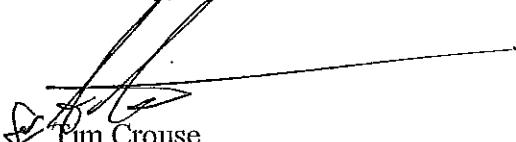
Victor J. Mastromarco, Jr.
The Mastromarco Firm
1024 North Michigan Avenue
Saginaw, MI 48602

If the information provided contains private, personally identifiable information about individuals other than Complainant, such information, where appropriate, should be redacted before disclosure. OSHA may contact the party directly for the unredacted copy, if necessary.

We would appreciate receiving from you within 20 days a written account of the facts and a statement of your position with respect to the allegation that you have retaliated against Complainant in violation of the Act. Please note that a full and complete initial response, supported by appropriate documentation may help to achieve early resolution of this matter. Voluntary adjustment of complaints can be effected by way of a settlement agreement at any time.

Attention is called to your right and the right of any party to be represented by counsel or other representative in this matter. In the event you choose to have a representative appear on your behalf, please have your representative complete the Designation of Representative form enclosed and forward it promptly. All communications and submissions should be made to the investigator assigned below. Your cooperation with this office is invited so that all facts of the case may be considered.

Sincerely,



Tim Crouse

Regional Supervisory Investigator

Tim Crouse,
Regional Supervisory Investigator
U.S. Department of Labor - OSHA
46 E. Ohio St. Rm. 453
Indianapolis, IN 46204
Telephone: (317) 226-0489
Fax: (317) 226-7292
E-mail: Crouse.Tim@dol.gov

Enclosures: Designation of Representative Form
 Complaint
 ADR Request Form
 Frequently Asked Questions

U.S. DEPARTMENT OF LABOR
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION

DESIGNATION OF REPRESENTATIVE

v.
Dow Chemical Company et al¹

Case Number: 5-2700-14-009

TO:
Tim Crouse, Regional Supervisory Investigator
U.S. Department of Labor – OSHA
46 E. Ohio St. Rm. 453
Indianapolis, IN 46204
Telephone: (317) 226-0489
Fax: (317) 226-7292
E-mail: Crouse.Tim@dol.gov

The undersigned hereby enters his appearance as representative of:

in the above captioned matter:

	Representative's Address and ZIP Code
Signature of Representative	
Type or Print Name	Area Code Telephone Number
Title	E-mail address: _____
Date	

¹ Andrew Liveris and Charles Kalil, Esquire.

REQUEST TO PARTICIPATE IN THE OSHA ADR PROGRAM

Case No. 5-2700-14-009

The Occupational Safety and Health Administration (OSHA) employs an Alternative Dispute Resolution (ADR) program under which the Complainant and Respondent may resolve their dispute (whistleblower complaint) as an alternative to the investigative process. Under OSHA's ADR program, OSHA provides, at no cost to the parties, a neutral, **Confidential Intermediary** to work with the Complainant and the Respondent to attempt voluntary resolution of this complaint.

The parties may request to participate in the OSHA ADR Program at any point during OSHA's investigation. OSHA will strive to accommodate such requests, but does not guarantee that it will be able to provide OSHA ADR Program services in every case. If OSHA approves the parties' request to participate in the OSHA ADR Program, OSHA will stay the investigation of the complaint pending the outcome of the OSHA ADR Program.

If you are interested in participating in the OSHA ADR Program, please complete and return this form to the Regional Whistleblower Investigator (RWI) or Regional Supervisor Investigator (RSI) identified in the notification letter. The RWI or RSI will facilitate referral of this complaint to the Regional Alternative Dispute Resolution Coordinator who serves as the Confidential Intermediary for the OSHA ADR Program.

I am interested in participating in the OSHA ADR Program.

Signature

Date

Print Full Name

Daytime Phone Number

Email address

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

1024 North Michigan Avenue

Saginaw, Michigan 48602

Ph # (989) 752-1414

Fx # (989) 752-6202

vmastromar@aol.com

TABLE OF CONTENTS

PREAMBLE	3
LEGAL AUTHORITY	4
I. THE SARBANES-OXLEY ACT	4
DISCUSSION	5
I. INFORMATION REGARDING [REDACTED]	5
II. DOW'S ASSET PROTECTION & RECOVERY MISSION STATEMENT	6
III. THE INVESTIGATION PERTAINING TO THE RENOVATION OF THE H HOTEL	7
IV. AN INTERNAL INVESTIGATION PERTAINING TO THE CEO'S PERSONAL ENTERTAINMENT EXPENSES RESULTS IN A \$719,000.00 REIMBURSEMENT BY THE CEO TO DOW	9
V. INVESTIGATIONS PERTAINING TO DOW'S EXPENDITURES TOWARDS THE HELLENIC INITIATIVE AND THE PRINKIPOS ENVIRONMENTAL FOUNDATION AND LIVERIS' CONNECTION TO SAID ORGANIZATIONS.	11
VI. THE TERMINATION OF [REDACTED] EMPLOYMENT	17
RELIEF SOUGHT	18

PREAMBLE

(hereinafter referred to as "████████") 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)].

As set forth more fully in this administrative complaint, ██████ as Dow's ██████, was required to conduct ██████ and report her ██████ to her supervisors including ██████ and, as such, the reporting activity by ██████ 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 had reporting authority include ██████ former supervisors i.e. ██████. The Corporate Auditor was Douglas Anderson at the time ██████ began auditing the activities of Dow's CEO. Mr. Anderson was reassigned from his position following ██████ preliminary ██████ 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 ██████ by ██████. Mr. Tate was the Corporate Auditor at the time of ██████ wrongful termination.

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.

████████ 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] [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).

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

DISCUSSION

Zc & FD

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.*"

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

████████████████████ 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. █████████████████████

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 ██████████ 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 ██████████ 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 of 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. Furthermore, 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.

V.

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] 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] related to tickets that were being purchased by Dow for the London Olympics.

[REDACTED] was told during her preliminary Olympics [REDACTED] 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 date, 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]

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

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

[REDACTED] 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.

were not in Dow's Esource contract database and the signers did not have the proper authority to sign on behalf of Dow, i.e. the appropriate DOA.

Other flagrant violations of the Dow Code of Conduct were also identified by [REDACTED] It was recommended at the time of the [REDACTED] to have an "outside independent advisor provide an assessment of risk and [to access] the appropriate courses of action."

Expenditures that were notably made by the Dow Public Affairs Department and Liveris for THI and Prinkipos included the following irregularities:

- a. Expenses were treated as routine business expenses;
- b. Expenses were not classified as donations;
- c. Lack of detail on TERS and Invoices;
- d. Teneo was paid for expenses related to THI and Prinkipos;
- e. In 2012 Teneo received a new contract that went from approximately \$5 million per year to approximately \$19 million per year (2012 amendment of \$2.5 million was added to the \$16 million)
- f. Teneo's founding partners and co-CEO's, Declan Kelly and Douglas Band are on THI's board of directors.

The level and engagement of the employees involved included the CEO, Vega and at least four other Dow employees working for THI or Prinkipos.

Additionally, Dow's corporate flight log from December 2011 through July 2012 was reviewed. Of the 47 trips the CEO took in those seven months, 11 appear to have been associated with Prinkipos, THI or the Greek Orthodox Church.

B. ADDITIONAL [REDACTED] PERTAINING TO THE CEO'S EXPENSES.

Questions were also raised to Mr. Tate concerning Andrew Liveris' May 2012 trip to Cappadocia, Turkey, where he expensed over \$11,731.00, and questions arose as to whether or not the proxy submitted for imputed income for flights may be inaccurate.

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 [REDACTED] 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.

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] provide a follow-up memorandum to her two previous memoranda dated September 20, 2012 and January 23, 2013. The follow-up memorandum from [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. ██████████ 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 ████████ 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 ██████████ performed by ██████████. 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 ██████████ by ██████████.

VI. THE TERMINATION OF ██████████ EMPLOYMENT.

In August, 2013, after submitting the above Hellenic ██████████ specifically implicating Liveris' activities as violating SOX regarding charitable contributions, ██████████ was instructed by Jeffrey Tate to back off the ██████████ pertaining to the CEO. ██████████ was again re-targeted by Liveris for termination, and ██████████ 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], [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 Kalil 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: 

Victor J. Mastromarco, Jr. (P34564)

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U.S. Department of Labor

Occupational Safety and Health Administration
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Chicago, Illinois 60604
(312) 353-2220



Certified Mail # 7013 1090 0000 3758 1407

January 24, 2014

Victor J. Mastromarco, Jr.
The Mastromarco Firm
1024 North Michigan Avenue
Saginaw, MI 48602

Re: Dow Chemical Company et al¹ 5-2700-14-009

Dear Mr. Mastromarco:

This letter acknowledges receipt of your client's whistleblower complaint filed under the Corporate and Criminal Fraud Accountability Act of 2002, Title VIII of the Sarbanes-Oxley Act, 18 U.S.C. §1514A, on January 7, 2014 against Dow Chemical Company, Andrew Liveris and Charles Kalil, Esquire (Respondents).

The Secretary of Labor favors voluntary resolution of whistleblower complaints when possible. To assist the parties in voluntary resolution of whistleblower complaints, OSHA offers an Alternative Dispute Resolution (ADR) Program at no cost to the parties. The OSHA ADR Program provides the services of a neutral, **Confidential Intermediary** allowing the parties to resolve concerns expeditiously and in a mutually satisfactory manner in lieu of an investigation. The process may also allow the parties to preserve or repair the employment relationship. For more information or to request to participate in the OSHA ADR Program, please contact the Investigator of Record assigned to this complaint. If the parties do not elect to participate in or do not reach a voluntary resolution of the complaint through the ADR Program, OSHA will follow the normal investigative process.

The Occupational Safety and Health Administration (OSHA) is responsible for enforcing the whistleblower provisions of SOX, and will conduct its investigation following the procedures outlined in 29 CFR Part 1980. You may obtain a copy of the pertinent statute and regulations at <http://www.whistleblowers.gov>. Upon request, a printed copy of these materials will be mailed to you.

Under these procedures, OSHA will disclose to the parties information relevant to the resolution of the case as well as provide all parties an opportunity to fully respond. As such, both you and [Respondent] will receive a copy of each other's submissions to OSHA that are responsive to the above referenced whistleblower complaint. We have notified Respondent of the filing of this

¹ Andrew Liveris and Charles Kalil, Esquire.

complaint and provided Respondent with a copy. We request that any future documents that you submit to OSHA, you also send a copy to the Respondents at the addresses below:

Dow Chemical Company
2030 Dow Center
Midland, MI 48674

Charles Kalil, Esquire

Andrew Liveris

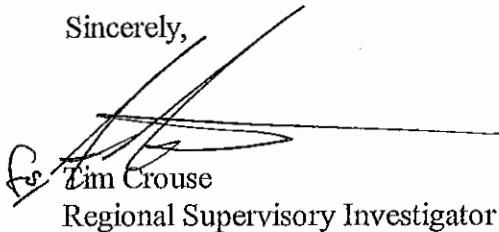
If the information provided contains private, personally identifiable information about individuals other than you, such information, where appropriate, should be redacted before disclosure. OSHA may contact the party directly for the unredacted copy, if necessary.

Attention is called to your right and the right of any party to be represented by counsel or other representative in this matter. In the event you choose to have a representative appear on your behalf, please have your representative complete the Designation of Representative form enclosed and forward it promptly.

At this time, an investigator has been assigned to your case and will be contacting you in the near future. In the interim, please save any evidence bearing on your complaint, such as notes, minutes, letters, or check stubs, etc., and have them ready when the investigator named below meets with you. It will be helpful for you to write down a brief factual account of what happened and to prepare a list of the names, addresses, and telephone numbers of the potential witnesses, together with a brief summary of what each witness should know.

You are expected to cooperate in the investigation of your complaint and failure to do so may cause your complaint to be dismissed.

Sincerely,



Tim Crouse
Regional Supervisory Investigator

Tim Crouse,
Regional Supervisory Investigator
U.S. Department of Labor – OSHA
46 E. Ohio St. Rm. 453
Indianapolis, IN 46204
Telephone: (317) 226-0489
Fax: (317) 226-7292
E-mail: Crouse.Tim@dol.gov

Enclosure: Designation of Representative Form
ADR Request Form
Frequently Asked Questions

U.S. DEPARTMENT OF LABOR
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION

DESIGNATION OF REPRESENTATIVE

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Case Number: 5-2700-14-009
Dow Chemical Company et al¹

TO:
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The undersigned hereby enters his appearance as representative of:

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Date	

¹ Andrew Liveris and Charles Kalil, Esquire.

REQUEST TO PARTICIPATE IN THE OSHA ADR PROGRAM

Case No. 5-2700-14-009

The Occupational Safety and Health Administration (OSHA) employs an Alternative Dispute Resolution (ADR) program under which the Complainant and Respondent may resolve their dispute (whistleblower complaint) as an alternative to the investigative process. Under OSHA's ADR program, OSHA provides, at no cost to the parties, a neutral, **Confidential Intermediary** to work with the Complainant and the Respondent to attempt voluntary resolution of this complaint.

The parties may request to participate in the OSHA ADR Program at any point during OSHA's investigation. OSHA will strive to accommodate such requests, but does not guarantee that it will be able to provide OSHA ADR Program services in every case. If OSHA approves the parties' request to participate in the OSHA ADR Program, OSHA will stay the investigation of the complaint pending the outcome of the OSHA ADR Program.

If you are interested in participating in the OSHA ADR Program, please complete and return this form to the Regional Whistleblower Investigator (RWI) or Regional Supervisor Investigator (RSI) identified in the notification letter. The RWI or RSI will facilitate referral of this complaint to the Regional Alternative Dispute Resolution Coordinator who serves as the Confidential Intermediary for the OSHA ADR Program.

I am interested in participating in the OSHA ADR Program.

Signature

Date

Print Full Name

Daytime Phone Number

Email address

Alternative Dispute Resolution Frequently Asked Questions (FAQs)

GENERAL

What is OSHA's ADR program?

Alternative Dispute Resolution (ADR) is a consensual process to assist parties in resolving their concerns as an alternative to the investigative process. ADR generally consists of a variety of techniques to resolve disputes. OSHA's ADR program provides the services of a neutral, confidential intermediary to facilitate voluntary resolution of whistleblower complaints. The confidential intermediary has no authority to impose settlements. The confidential intermediary can help parties reach agreement by clarifying differences in a dispute (whistleblower complaint) or negotiation; defining problems or issues; establishing realistic expectations; maintaining the pace and track of negotiations; generating options; and improving communications.

What happens if I want to participate in the OSHA ADR Program and my employer (or employee) does not agree?

OSHA's ADR program is voluntary. Both the complainant and respondent must agree to participate. If either party does not wish to participate, OSHA will conduct proceed with an investigation.

How much does this process cost?

There is no charge to participate in OSHA's ADR program.

What are the benefits of ADR?

The Secretary of Labor favors voluntary resolution of whistleblower complaints when possible. The OSHA ADR Program provides the services of a neutral, confidential intermediary allowing the parties to resolve the matters in dispute in a mutually satisfactory manner in lieu of and faster than an investigation. The process may also allow the parties to preserve or repair the employment relationship. If the parties do not reach a voluntary resolution of the complaint through ADR Program, OSHA will investigate the complaint like any other. Even if ADR attempts fail, parties may enter into a settlement agreement at any time during the course of the investigation. Regardless of the method utilized to resolve a complaint, OSHA must review and approve an unredacted copy of any agreement to defer to the agreement as resolution of a complaint and close the case file.

How can I learn more about OSHA's ADR program?

Please contact the Regional Whistleblower Investigator (RWI) or Regional Supervisory Investigator (RSI) identified in OSHA's notification letter.

OSHA ADR PROGRAM

What is the OSHA ADR Program process?

Upon receiving a valid complaint, OSHA will send notification letters to both the respondent(s) and the complainant(s). Each party will receive an ADR Request form with the notification letter. Each party must complete and return the ADR Program request form to the RWI or RSI identified in the letter to request to participation in the OSHA ADR Program. If both parties request to participate in the OSHA ADR Program, the RWI or RSI will forward, the parties' request to the Regional Alternative Dispute

Resolution Coordinator (RADRC) who will contact each party separately to determine whether there is common ground for settlement. If the parties can agree upon a framework for settlement, the RADRC will assist the parties in drafting a proposed settlement agreement following the procedures outlined in the Whistleblower Investigations Manual (the Manual, available at www.whistleblowers.gov), Chapter 6, Remedies and Settlement Agreements. The RADRC must review and approve any settlement agreement to ensure compliance with the applicable statute, regulations, directives and criteria set forth in Chapter 6 of the Manual.

Does attempting ADR stay the OSHA investigation?

Yes. If OSHA accepts the complaint into the OSHA ADR Program, OSHA will stay the investigation pending the outcome of the ADR Program. Requesting to participate in the OSHA ADR Program does not confer an automatic extension of time in which the Respondent may submit its Statement of Position. The Respondent may request an extension from the RWI or RSI identified in the notification letter to participate in the ADR program. The RWI or RSI may grant an extension for submission of Respondent's Statement of Position while in the ADR Program, contingent upon good faith negotiations and the probability of successful resolution of the complaint in the ADR program. Alternatively, the Respondent may provide its Statement of Position within 20 days of receiving OSHA's notification letter to the RWI or RSI identified in the notification letter.

What happens if we are unable to resolve our dispute (whistleblower complaint)?

In the event the complainant and respondent are unable to reach a voluntary settlement through ADR Program, OSHA will proceed with its investigation following the procedures outlined in the Manual, as appropriate (Chapter 3, Conduct of Investigation; Chapter 4, Case Disposition; or Chapter 5, Documentation and Secretary's Findings). Additionally, even if the resolution attempts fail initially, the parties may enter into a settlement agreement at any time during the course of the investigation. OSHA must review and approve any settlement agreement to ensure compliance with the applicable statute, regulations, directives and criteria set forth in Chapter 6 of the Manual.

Are all complaints eligible to participate in the OSHA ADR Program?

Yes. The Complainant and Respondent must both request to participate in the OSHA ADR Program within twenty (20) days of receiving OSHA's notification letter. If only one party requests to participate in the OSHA ADR Program, the RWI or RSI will notify that party that the OSHA ADR Program is not available and that the investigation will proceed according to the procedures identified in the Manual, Chapter 3, "Conduct of the Investigation." After that date, if both parties believe the assistance of the RADRC would help facilitate resolution of the complaint, they can request to participate in ADR and the RWI or RSI will coordinate entry or reentry into the OSHA ADR Program.

Does OSHA require the parties to participate in the OSHA ADR Program?

No. Participation in the OSHA ADR Program is strictly voluntary. If either party declines to participate in the OSHA ADR Program, OSHA will investigate the complaint like any other.

Who is the confidential intermediary?

The confidential intermediary is a Regional Alternative Dispute Resolution Coordinator (RADRC), who is separate from the Whistleblower Protection Investigative Program. The RADRC is a Whistleblower Protection Programs subject matter expert with extensive training, knowledge, skills and abilities in Whistleblower Protection and facilitating resolution of disputes.

Is the ADR Program process confidential?

Yes. Information discussed during ADR Program is confidential. The RADRC will not disclose such information to the OSHA Whistleblower Investigative Program. The RADRC will only convey the outcome of the ADR Program to the OSHA Whistleblower Investigative Program. The ADR Program activities are not recorded and the RADRC's notes are destroyed.

May the parties be represented by legal counsel or a designated representative in the ADR Program process?

Yes. While representation is not necessary, either party may choose representation by an attorney or another person of their choosing. If an attorney or another person of their choosing represents a party, he/she must notify the RADRC immediately and the designated representative must complete and submit a designated representative form to the RADRC.

How long does the OSHA ADR Program take?

ADR is a very efficient process that saves time and money. Under OSHA's ADR program, due to many factors, much of the program activities will be telephonic and e-mail communications, only meeting in person when/if necessary and the parties and RADRC all agree that face-to-face mediation will likely result in resolution of the complaint. Successful ADR Programs avoid time-consuming, resource intensive investigations and achieve prompt resolution of complaints.

Can information revealed during the ADR Program be used during an investigation if the complaint is not resolved?

No. In 1990, the Administrative Dispute Resolution Act (ADRA), Pub. L. No. 101-552, required Federal agencies to consider alternatives to litigation. ADRA was amended by the Administrative Dispute Resolution Act of 1996, Pub. L. No. 104-320. Under the ADRA as revised, each Federal agency is required to "adopt a policy that addresses the use of alternative means of dispute resolution and case management." In amending the ADRA, Congress found that, "such alternative means may be used advantageously in a wide variety of administrative programs." The ADRA defines an "administrative program" to include a "Federal function which involves protection of the public interest and the determination of rights, privileges, and obligations of private persons through rule making, adjudication, licensing, or investigation...." The OSHA ADR Program complies with the Congressional finding and delegated authority granted to the Secretary of Labor, under the authority of the ADRA of 1996, Pub. L. No. 104-320 and is therefore, strictly confidential. Information revealed during the ADR Program cannot be disclosed to anyone, including OSHA Whistleblower Protection Program investigative personnel. It, therefore, cannot be used during any subsequent investigation.