

EXHIBIT 4
Summary of Comment Letters on the SFAS 158 Exposure Draft

	Social-Policy Implications	Appropriate Liability ABO	Implementation Date	Measurement Date	Transition Provisions
Altria		X	X	X	X
AIG	X	X		X	
Boeing				X	
Citigroup	X	X			
General Electric					X
General Motors		X	X	X	
IBM			X		X
Johnson & Johnson				X	
JPMorgan Chase		X			
Merck				X	
Pfizer				X	X
United Technologies		X		X	
Walt Disney				X	

X = Areas of concern raised by Dow companies that sent comment letters to FASB concerning the exposure draft.