



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

March 19, 2019

Ron Edmonds  
Co-Controller  
DowDuPont Inc.  
c/o The Dow Chemical Company  
2211 H.H. Dow Way  
Midland, MI 48674

Jeanmarie Desmond  
Co-Controller  
DowDuPont Inc.  
c/o E.I. du Pont de Nemours and Company  
974 Centre Road  
Wilmington, DE 19805

**Re: DowDuPont Inc.**  
**Form 10-K for the Year Ended December 31, 2017**  
**Filed February 15, 2018**  
**File No. 001-38196**

Dear Mr. Edmonds:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing and  
Construction