

Exhibit 20

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

IN RE:

SETTLEMENT FACILITY DOW
CORNING TRUST

CASE NO. 00-CV-00005
(Settlement Facility Matters)

Hon. Denise Page Hood

**DECLARATION OF ANN M. PHILLIPS REGARDING THE
MOTION FOR PREMIUM PAYMENTS TO KOREAN CLAIMANTS**

I, Ann M. Phillips, declare as follows based upon my recollection and review of certain data and documents;

1. I am the Claims Administrator for the Settlement Facility-Dow Corning Trust ("SF-DCT").
2. As Claims Administrator, I have knowledge of past and present Claims Administrator decisions, including procedures implemented to process the Settling Breast Implant Claims in accordance with the terms of the Settlement Facility and Fund Distribution Agreement ("SFA") and the Claims Resolution Procedures ("Annex A to the SFA").
3. As Claims Administrator I have knowledge of all Orders issued by the Court that pertain to the administration and payment of claims submitted to the SF-DCT.
4. I have reviewed and am familiar with the Motion for Premium Payments to Korean Claimants.
5. I am familiar with Closing Order 2 and am responsible for assuring that its terms are implemented at the SF-DCT.

6. The SF-DCT has the obligation under the SFA and Annex A to the SFA to implement procedures to ensure distribution of Settlement Fund assets only in accordance with the terms of the SFA and applicable Orders.
7. To that end, the SF-DCT has maintained procedures for several years to track claimant addresses to assure that eligible claimants receive their payments.
8. The SF-DCT sends award letters to claimants when a payment is issued to that claimant. The purpose of the award letter is to inform the unrepresented claimant that they should be receiving a check in the mail so that they can look for it and to inform represented claimants that they can contact their attorney to make arrangements to receive the payment if the check is issued to the attorney.
9. When the award letter is returned as undeliverable the SF-DCT seeks to determine whether the claimant in fact received the check. If the SF-DCT cannot identify a current address for the claimant and cannot reach the claimant, the SF-DCT will contact the attorney for that claimant and direct the attorney to refund the money to the SF-DCT. There are two request for current address sent to the attorney of record before the request to return the funds is made.
10. The SF-DCT is not always successful in recovering funds in cases where a claimant cannot be located after a check has been issued.
11. Closing Order 2 requires the SF-DCT to verify addresses before checks are issued. This procedure helps the SF-DCT to assure that claimants receive their payments and reduces the number of instances where the SF-DCT learns that the address on file is not current only after the check is mailed.
12. On April 4, 2019, after Closing Order 2 was entered, the SF-DCT sent a mailing to all claimants eligible at that time to receive a Premium Payment requesting confirmation of the claimant's current address. The letter to the claimant provides a space for the claimant to confirm or update her address. The claimant is then supposed to return the document to the SF-DCT. Where applicable, the attorneys of record for those claimants were also sent a separate mailing that requested

confirmation of the attorney's address and included a form listing the attorney's claimants that the attorney could complete to either confirm the claimant's address or provide a current address or indicate if counsel no longer represented the claimant. These address verification letters were sent to the addresses that the SF-DCT had on file.

13. Since the April 4, 2019 mailing, the SF-DCT has continued to send address verification letters to attorneys and claimants. The SF-DCT conducts these address verifications when a claim is eligible for payment and the SF-DCT has not received address information for the claimant within the prior 90 days.
14. All payments remain on hold until the SF-DCT obtains a verified address.
15. The SF-DCT analyzes the responses received to the address verification requests and determines whether the address information received is reliable and constitutes a proper verification.
16. For example, on occasions where the claimant's attorney of record and the claimant submit different address information, the SF-DCT will accept the address provided by the claimant and notify the attorney so that the attorney can update the relevant records.
17. If the SF-DCT has reason to conclude that address information provided by the attorney is not reliable, the SF-DCT will implement additional verification procedures even if the claimant has not responded.
18. For example, the SF-DCT seeks other forms of verification when the attorney lists an address but prior mailings to that address have been returned as undeliverable.
19. If the SF-DCT verifies an address and then learns after a payment is distributed to the attorney of record that the claimant's address is not valid, the SF-DCT will request the address from the attorney or require the attorney to return the payment.
20. The SF-DCT maintains a comprehensive claims database that contains information about each claimant and the status of each claimant's

submissions. The database contains information that enables me to examine and determine the status of processing, evaluation and payment of the claimants represented by Mr. Kim and the history of mailings to such claimants and to counsel.

21. For several years before the entry of Closing Order 2, the SF-DCT attempted to confirm address information for Korean Claimants represented by Mr. Kim.
22. For example, attached as Exhibit A is a true and correct copy of a May 16, 2017 letter sent to Mr. Kim informing him that address confirmation was required from the claimants on claims for which correspondence had been returned as undeliverable but payments had been made to counsel as attorney of record. The letter also included as enclosures an address update/correction form and a list of 132 claimants. The letter stated that form had to be signed by the claimant or the estate representative, and not by counsel.
23. Mr. Kim responded by letter dated June 8, 2017 stating that most Korean Claimants did not want to receive a letter from the SF-DCT and that he assumed some did not want him to update their address. A true and correct copy of Mr. Kim's June 8, 2017 letter is attached as Exhibit B.
24. On June 21, 2017, I responded to Mr. Kim's June 8 letter and advised that claimants have an affirmative obligation to update their address with the Settlement Facility and that no further processing would occur on those claims for whom Mr. Kim had failed to comply with the SF-DCT's written requests for current address information. A true and correct copy of the June 21, 2017 cover letter is attached as Exhibit C. The letter also included as enclosures an address update/correction form and a list of the same 132 claimants.
25. On July 28, 2017, Mr. Kim responded to my June 21 letter by stating that the claimants did not want to update their addresses and that he could not do so without their permission. A true and correct copy of Mr. Kim's July 28, 2017 letter is attached as Exhibit D.
26. The correspondence described above was the subject of a Motion for Entry of an Order to Show Cause filed by the Finance Committee on

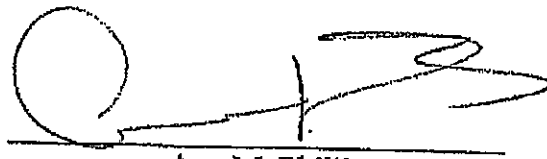
January 10, 2018. As the Motion for Order to Show Cause explains, the Finance Committee sent correspondence to Mr. Kim to follow up on the attempts of the SF-DCT to obtain verified addresses for this group of claimants. Although some additional addresses were provided after the Motion was filed, many of them proved to be invalid.

27. On March 13, 2019, the SF-DCT sent a letter to Mr. Kim advising him, among other things, that updated addresses were required on certain claims and advising of the specific address format as recommended by the United States Postal Service. The letter also included several referenced enclosures. Attached as Exhibit E is a true and correct copy of a March 13, 2019 letter regarding Specific Notice of June 3, 2019 Deadline.
28. As part of the general April 4, 2019 mailing to claimants and attorneys of record, the SF-DCT mailed a letter to Mr. Kim listing 924 claimants for which the SF-DCT needed address verification before distributing Premium Payments. A true and correct copy of the letter sent to Mr. Kim on April 4, 2019 is attached hereto as Exhibit F. The letter included as an enclosure a form listing the 924 claimants. The form was structured so that Mr. Kim could fill in language to confirm whether the identified address for each claimant was correct or to provide an updated address or to indicate if counsel no longer represented the claimant. The address listed on the form for each claimant was the address that the SF-DCT had on file.
29. Mr. Kim did not return the form sent with the April 4, 2019 mailing.
30. As part of the April 2019 mailings, these 924 claimants were also directly sent address verification letters requesting confirmation of the claimant's current address. These letters were sent to the addresses that the SF-DCT had on file.
31. Of the 924 letters sent to these Korean Claimants, 436 have been returned as undeliverable to date.
32. A total of 28 claimants represented by Mr. Kim responded to the April 4, 2019 verification mailing and returned address information to the SF-DCT. The SF-DCT has issued 50% Premium Payments for these 28 claimants represented by Mr. Kim.

33. On June 3, 2019, Mr. Kim provided certain address updates to the SF-DCT. These address updates covered a variety of claims. These address update forms included 190 claimants eligible for Premium Payments. The SF-DCT sent a mailing to these individuals at the updated addresses that were provided. Of those mailings, 43 have been returned as undeliverable to date.
34. A substantial portion of the address verification letters sent to claimants represented by Mr. Kim have been returned as undeliverable. The SF-DCT conducted an audit of mailings to Korean Claimants in early 2020. That audit revealed that of 1,382 claimants represented by Mr. Kim who are eligible for future payments, 600 had correspondence sent directly to the claimants that has been returned as undeliverable. That audit also revealed that 39.2% of mailings to 2,476 claimants with eligible Class 5 and 6 claims were returned as undeliverable. The audit also revealed that 50% of the mailings to updated addresses provided by Mr. Kim in January 2018 were returned as undeliverable.
35. It can take a considerable amount of time for undeliverable mail to be returned from South Korea to the SF-DCT. In some cases, mail has been returned more than a year after the original mailing. The SF-DCT cannot be certain that the address verification mailings noted above that were not returned were actually delivered. In most cases, those addresses had previously been identified as addresses that were invalid because previous mailings had been returned as undeliverable.
36. The SF-DCT has promptly paid any Korean Claimant who is eligible for a payment once the claimant's address is verified as required by Closing Order 2, and remains prepared to continue to do so.
37. All claimants represented by Mr. Kim who are eligible for a Premium Payment for whom the SF-DCT has a verified address have been paid.
38. The percentage of returned mail from mailings to claimants represented by Mr. Kim is much higher than the general rate of returned mail that the SF-DCT has experienced. Several mailings have resulted in a 40 to 50 percent return rate.

39. These rates of undeliverable mail far exceed the rate of undeliverable mail that the SF-DCT has experienced with other counsel.
40. In light of this history, the SF-DCT sent a letter to Mr. Kim on March 3, 2020 advising him that pursuant to Closing Order 2, the SF-DCT would not issue payments without a confirmed current address that has been verified directly by the Claimant as a current mailing address where the Claimant is receiving mail. The letter stated that payments would be sent to his office for distribution to the Claimant after the Claimant directly confirms that they currently reside at the address. A true and correct copy of the March 3, 2020 letter is attached as Exhibit G. The letter also included as enclosures a copy of Closing Order 2 and a list of 1,259 claimants represented by Mr. Kim who may be eligible for payments but for whom the SF-DCT did not have a confirmed address.
41. The SF-DCT has not received any additional address information for Korean Claimants since the notification was sent to Mr. Kim in March.

Pursuant to 28 U.S.C. Section 1746, I declare under penalty of perjury that the foregoing is true and correct. Executed this 20th day of July 2020.



Ann M. Phillips

Exhibit 21

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

IN RE:	§	CASE NO. 00-CV-00005-DT
	§	(Settlement Facility Matters)
DOW CORNING CORPORATION,	§	
	§	
REORGANIZED DEBTOR	§	Hon. Denise Page Hood

**FINANCE COMMITTEE'S MOTION FOR ENTRY OF AN ORDER TO
SHOW CAUSE WITH RESPECT TO YEON HO KIM**

The Finance Committee files this Motion to require Yeon Ho Kim to appear before this Court and show cause why he should not be sanctioned, held in contempt and otherwise required to respond as a result of the conduct of his law office which includes: 1) cashing the claim payment checks intended for 88 Claimants Mr. Kim represents; 2) failing to provide updated address information for 88 Claimants; 3) failing to provide proof of distribution of claim funds to 88 Claimants; and 4) failing to return claim funds that were intended for 88 Claimants. In support of this motion, the Finance Committee would respectfully show the Court as follows:

1. On May 15, 1995, Debtor filed a petition for reorganization under chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the Eastern District of Michigan. On November 30, 1999, the Court entered the Order confirming the Plan of Reorganization of Dow Corning Corporation ("the

Confirmation Order”) and on June 1, 2004 the Amended Joint Plan of Reorganization of Dow Corning Corporation (“the Plan”) became effective. Pursuant to the Plan and the Confirmation Order, the Settlement Facility and Fund Distribution Agreement (“SFA”) became effective on June 1, 2004. *See* Exh. A.

2. The SFA establishes the Settlement Facility (“SF-DCT”), which among other things, assumes liability for and resolves claims of settling Personal Injury Claimants and distributes funds to Claimants with allowed claims. The Court supervises the resolution of Claims under the SFA and is authorized to perform all functions relating to the distribution of funds. *See* Exh. A, SFA § 4.01. The funds distributed by the Settlement Facility are in the custody of the Court until they are *paid to and actually received by* a Claimant. *See* Exh. A, SFA § 10.09 (“All funds in the Settlement Facility are deemed in custodia legis until such times as the funds have actually been paid to and received by a Claimant.”).

3. Yeon-Ho Kim is the attorney-of-record representing a number of Claimants located in Korea. In that capacity, Mr. Kim is aware that his clients’ election to settle their claims subjects him to the terms of the SFA. *See* Exh. A, § 6.02.

4. After determining that 148 Claimants represented by Mr. Kim had allowed Claims, the SF-DCT sent claim payment checks to Mr. Kim’s law office for distribution to those Claimants.

5. Claim award notification letters mailed directly to the 148 Claimants by the SF-DCT regarding the claim payments referenced above were returned undeliverable, with no forwarding addresses. Valid address information is necessary for the SF-DCT to notify Claimants of their claim payments and confirm receipt of those payments. To perform those functions, the SF-DCT sent written requests to Mr. Kim for updated addresses for the 148 Claimants. Mr. Kim ignored the SF-DCT's requests.

6. The SF-DCT has confirmed that each claim payment check sent to Mr. Kim for the 148 Claimants has been cashed. Therefore, it is reasonable to assume that Mr. Kim has valid address information for each Claimant and proof of distribution of claim payments to each Claimant.

7. On December 20, 2017, Counsel for the Finance Committee made a written request for updated addresses for the 148 Claimants or return of the claims payment funds for those Claimants without valid addresses. *See* Exh. B. Mr. Kim responded on January 3, 2018, providing updated addresses for only 60 Claimants. As a result, the SF-DCT continues to have invalid addresses for the remaining 88 Claimants, listed in the table below.¹ Additionally, Mr. Kim has not returned any funds.

¹ Claimant names have been removed.

Claimant	SID	Claim Payments	Payment Date	Payment Amount
Claimant 1	735310	Disease	12/18/2014	\$3,500
Claimant 2	735315	Disease	1/15/2015	\$3,500
Claimant 3	1035526	Disease	12/18/2014	\$3,500
Claimant 4	1035535	Disease	11/24/2014	\$3,500
Claimant 5	1035553	Explant	10/23/2014	\$3,000
Claimant 6	1035568	Disease	12/18/2014	\$3,500
Claimant 7	1035573	Disease	12/18/2014	\$3,500
Claimant 8	1035599	Disease	11/24/2014	\$3,500
Claimant 9	1035613	Disease	12/18/2014	\$3,500
Claimant 10	1035678	Disease	12/18/2014	\$3,500
Claimant 11	1035679	Disease	11/24/2014	\$3,500
Claimant 12	1035750	Disease	10/23/2014	\$3,500
Claimant 13	1035776	Disease	10/23/2014	\$3,500
Claimant 14	1035798	Disease	12/18/2014	\$3,500
Claimant 15	1035817	Disease	11/24/2015	\$7,000
Claimant 16	1035862	Disease	12/18/2014	\$3,500
Claimant 17	1035866	Disease	12/18/2014	\$3,500
Claimant 18	1035869	Disease	12/18/2014	\$3,500
Claimant 19	1035882	Disease	11/24/2015	\$3,500
Claimant 20	1035887	Disease	12/18/2014	\$3,500
Claimant 21	1035964	Disease	12/18/2014	\$3,500
Claimant 22	1035975	Disease	12/18/2014	\$3,500
Claimant 23	1036020	Disease	12/18/2014	\$3,500
Claimant 24	1036033	Disease	10/23/2014	\$3,500
Claimant 25	1036044	Disease	12/18/2014	\$3,500
Claimant 26	1036062	Disease	12/18/2014	\$3,500
Claimant 27	1036087	Disease	12/18/2014	\$3,500
Claimant 28	1036176	Disease	12/18/2014	\$3,500
Claimant 29	1036263	Disease	10/23/2014	\$3,500
Claimant 30	1036265	Disease	12/18/2014	\$3,500
Claimant 31	1036309	Disease	12/18/2014	\$3,500

Claimant 32	1036313	Disease	12/18/2014	\$3,500
Claimant 33	1036364	Disease	11/24/2014	\$3,500
Claimant 34	1036415	Disease	10/23/2014	\$3,500
Claimant 35	1036492	Disease	12/18/2014	\$3,500
Claimant 36	1036614	Disease	12/18/2014	\$3,500
Claimant 37	1036627	Disease	11/24/2014	\$3,500
Claimant 38	1036653	Disease	10/23/2014	\$3,500
Claimant 39	1036706	Disease	12/18/2014	\$3,500
Claimant 40	1036713	Disease	11/24/2014	\$3,500
Claimant 41	1036776	Disease	12/18/2014	\$3,500
Claimant 42	1036870	Disease	10/23/2014	\$3,500
Claimant 43	1036901	Disease	12/18/2014	\$3,500
Claimant 44	1036908	Disease	12/18/2014	\$3,500
Claimant 45	1036927	Disease	10/23/2014	\$3,500
Claimant 46	1036938	Disease	10/23/2014	\$3,500
Claimant 47	1036993	Disease	12/18/2014	\$3,500
Claimant 48	1037035	Disease	12/18/2014	\$3,500
Claimant 49	1037060	Disease	2/27/2015	\$10,000
Claimant 50	1037079	Disease	12/18/2014	\$3,500
Claimant 51	1037087	Disease	12/18/2014	\$3,500
Claimant 52	1037093	Disease	12/18/2014	\$3,500
Claimant 53	1038484	Disease	12/18/2014	\$3,500
Claimant 54	2746180	Disease	12/18/2014	\$3,500
Claimant 55	2783097	Disease	2/27/2015	\$3,500
Claimant 56	2783311	Disease	2/27/2015	\$3,500
Claimant 57	2783386	Disease	2/27/2015	\$3,500
Claimant 58	2783563	Disease	2/27/2015	\$3,500
Claimant 59	2783642	Disease	2/27/2015	\$3,500
Claimant 60	2787316	Disease	2/27/2015	\$3,500
Claimant 61	6459176	Disease	12/18/2014	\$3,500
Claimant 62	6459701	Disease	11/24/2014	\$3,500
Claimant 63	6459778	Disease	10/23/2014	\$3,500
Claimant 64	6461229	Disease	10/23/2014	\$3,500

Claimant 65	6461317	Disease	12/18/2014	\$3,500
Claimant 66	6461540	Disease	12/18/2014	\$3,500
Claimant 67	6461967	Disease	12/18/2014	\$3,500
Claimant 68	6473444	Rupture	11/24/2014	\$7,000
Claimant 69	6474567	Disease	12/18/2014	\$3,500
Claimant 70	6474668	Disease	12/18/2014	\$3,500
Claimant 71	1035805	Disease	12/16/2016	\$6,000
Claimant 72	1035871	Disease	12/16/2016	\$6,000
Claimant 73	1035888	Disease	12/16/2016	\$6,000
Claimant 74	1036361	Disease	12/16/2016	\$6,000
Claimant 75	1036464	Disease	12/16/2016	\$6,000
Claimant 76	1036709	Disease	12/16/2016	\$6,000
Claimant 77	1035583	Disease	12/16/2016	\$6,000
Claimant 78	1035671	Disease	12/16/2016	\$6,000
Claimant 79	2783392	Disease	12/16/2016	\$6,000
Claimant 80	2783395	Disease	12/16/2016	\$6,000
Claimant 81	1036287	Explant	8/13/2009	\$3,000
Claimant 82	1036287	Disease	12/18/2014	\$3,500
Claimant 83	1036303	Explant	6/17/2009	\$3,000
	1036303	Rupture	6/17/2009	\$7,000
	1036303	Disease	12/18/2014	\$3,500
Claimant 84	1038480	Explant	3/30/2010	\$3,000
	1038480	Disease	12/18/2014	\$3,500
Claimant 85	2783569	Explant	12/16/2010	\$3,000
	2783569	Disease	2/27/2015	\$3,500
Claimant 86	6461865	Explant	8/13/2009	\$3,000
	6461865	Disease	12/18/2014	\$3,500
Claimant 87	6474810	Explant	4/27/2015	\$3,000
	6474810	Disease	4/27/2015	\$3,500
Claimant 88	6491601	Explant	1/30/2015	\$3,000
	6491601	Disease	12/18/2014	\$3,500

8. Because Mr. Kim's has failed to provide valid addresses for the 88 Claimants (or proof of fund distribution) and has failed to return the funds, the SF-DCT cannot verify that \$370,500 in claims payments have been received by the intended Claimants.

9. The conduct of Mr. Kim has diverted SF-DCT's employees from performing their normal duties and necessitated the utilization of counsel, which has caused the SF-DCT to incur unnecessary expense.

10. This Court supervises the distribution of funds from the SF-DCT to Claimants. There can be no dispute that the claim payment funds sent to Mr. Kim's law office are in the custody of the Court until those funds are actually received by the Claimants. *See* Exh. A, § 10.09. Accordingly, the Court is entitled to know with certainty whether the funds sent to Mr. Kim have been received by the Claimants. Moreover, if Mr. Kim was unable to distribute claim payments to Claimants, the Court should require Mr. Kim to return those funds.

11. While there is no order or injunction requiring Mr. Kim's compliance with the SF-DCT's requests, his conduct clearly contradicts the SFA and the Court's custody over the funds in question. Therefore, the imposition of civil contempt sanctions is warranted. District courts have inherent power to enforce compliance with orders through civil contempt. *Electrical Workers Pension Trust*

Fund of Local Union #58, IBEW v. Gary's Elec. Serv. Co., 340 F.3d 373, 378 (6th Cir. 2003).

12. The Finance Committee asks the Court to enter an order requiring Yeon Ho Kim to appear before this Court on January 31, 2018 at 2:00 p.m., and show cause why he should not be sanctioned, held in contempt, and otherwise required to respond regarding his failure to account for, or return \$370,500 in claims funds. At the hearing, following submission of this and other evidence, the Finance committee will ask that the Court find Mr. Kim in contempt and enter such sanctions and penalties as the Court deems appropriate.

Dated: January 10, 2018

Respectfully submitted,

SMYSER KAPLAN & VESELKA LLP

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