Case No: *24-1653*

United States Court of Appeals for the Sixth Circuit

In re: SETTLEMENT DOW CORNING TRUST

KOREAN CLAIMANTS

Interested Parties - Appellant

v.

DOW SILICONES CORPORATION;DEBTOR'S

REPRESENTATIVES;CLAIMANTS' ADVIOSORY COMMITTEE

Interested Parties - Appellees

FINNACE COMMITTEE

Movant - Appellee

On Appeal from the United District Court
for the Eastern District of Michigan

Brief of Appellant Korean Claimants

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TABLE OF CONTENTS

TABLE TABLE OF AUTHORITIES

Pages

Cases

Other Authorities

I. STATEMENT FOR ORAL ARGUMENT

The Korean claimants ("the Appellant") request an oral argument. The Korean claimants did not have a hearing for oral argument for the Order regarding Motions Filed by the Korean claimants (ECF Nos.1752, 1757, 1758, 1767, 1776) in the District Court. If an oral argument is held in this Court, the Korean claimants would present the facts and the reasoning for this appeal clearly, although Korean counsel is not fluent in English, and a possible question by this Court to Korean counsel would support to find what should be verified for deliberation.

II. STATEMENT OF JURISDICTION

The United States District Court Eastern District of Michigan ("the District Court") has jurisdiction over the Amended Joint Plan of Reorganization of Dow Corning Corporation effective on June 1, 2004 ("the Plan") to resolve controversies and disputes regarding interpretation and implementation of the Plan and the Plan Documents including the SFA.

The Korean claimants filed the Motion for Order to Correct the Disposition of the SF-DCT ("Settlement Facility -Dow Corning Trust") regarding the Korean

claimants ("Motion to Correct") on December 14, 2023 (RE.1752). The Korean claimants filed the Motion for Expedited Relief (RE.1757). The Korean claimants filed the Motion for Order the SF-DCT to Lift-Off the Address Update and Confirmation Requirement regarding the Korean claimants ("Motion for Lift-Off") on January 24, 2024 (RE.1758). The Korean claimants filed the Ex-Parte Motion for Order to Allow the Korean claimants to File Exhibit K on March 7, 2024 (RE.1767). The Korean claimants filed the Motion for Expedited Decision on Exhibit K regarding the Motion for Order to Correct the Disposition of the SF-DCT (ECF No.1752) on April 3, 2024 (RE.1776).

On July 31, 2024, the District Court issued the Order regarding Motions Filed by the Korean claimants (ECF Nos.1752, 1757, 1758, 1767, 1776). (RE.1783)

The Korean claimants filed the Notice of Appeal in a timely manner. The Order of the District Court is the final order which cannot be contested in the District Court. Therefore, this Court ("the United States Court of Appeals for the Sixth Circuit") has jurisdiction over this appeal.

III. STATEMENT OF ISSUES

A. Motion to Correct (RE.1752)

The SF-DCT sent the 109 Korean claimants the Notification of Status Letter in 2015 by saying that the SF-DCT reviewed their disease claim and the disease claim was not approved. The deadline for cure was one-year from the notification. The SF-DCT added that if a new condition after the expiry of the deadline was manifested, the claimants could submit a new disease claim.

The SF-DCT should not have sent the Notification of Status Letter because the 109 claimants did not submit a document for proving disease symptoms. They submitted only the disease claim *form*. There was nothing for the SF-DCT to review regarding the disease claim at that time.

The SF-DCT sent the Expedited Disease Payment to the 109 claimants in 2018. The claimants returned the Expedited Payment to the SF-DCT. The SF-DCT sent the Acknowledgement of Returned Release Payment Letter to the claimants in 2019 by saying that the claimants could choose one of three options: (1) file error correction (2) submit a new disease claim (3) request for return of original release payment.

The 109 Korean claimants submitted a new disease claim *form* and doctor diagnosis for proving disease symptoms to the SF-DCT on June 1, 2019. The SF-DCT denied the disease claim by saying that the deadline for cure for the disease claim expired.

The AOR ("Attorney On Record") for the 109 Korean claimants appealed to the Claims Administrator. The Claims Administrator denied the appeal. The AOR appealed to the Appeals Judge. The Appeals Judge dismissed and affirmed. The 109 Korean claimants filed the Motion to Correct with the District Court. The District Court denied.

B. Motion for Lift-Off (RE.1758)

The SF-DCT denied the AOR's request for payments regarding the approved Korean claimants' claim by saying that the Korean claimants held "bad address". The SF-DCT's denial of payment began from 2019.

The SF-DCT explained the AOR that Closing Orders 2, 3 and 5 required the claimants including the Korean claimants to submit the address update to the SF-DCT and the address of the Korean claimants must be confirmed by the SF-DCT.

The AOR submitted the address update form for the 676 Korean claimants to the SF-DCT on June 1, 2019. The 676 Korean claimants were the claimants that the SF-DCT requested for the address update from 2015 to 2019 prior to Closing Order 2. The SF-DCT did not confirm the address update and treated the 676 claimants as the claimants with "bad address". In addition, the SF-DCT treated all of the Korean claimants (around 2600 claimants) as the claimants with "bad address".

The AOR for the Korean claimants did not appeal to the Appeals Judge.

The Korean claimants had filed the Motion for Order Vacating Decision of the SF-DCT regarding Address Update/Confirmation regarding the Korean Claimants with the District Court (RE.1569) on January 15, 2021. The District Court denied on June 24, 2021. The Korean claimants appealed to this Court. This Court dismissed and affirmed by ruling that the address confirmation by the SF-DCT was as a condition of receiving payments by Closing Order 2. (*In re Settlement Facility Dow Corning Trust*, Case Nos.21-2665/22-1750/1753/1771, 2023 WL 2155056 *3 (6th Cir. Feb. 22, 2023)

The District Court issued Closing Order 3 on March 25, 2021 and Closing Order 5 on June 13, 2022. The SF-DCT posted all of the 2600 Korean claimants on the SF-DCT's website as the claimants with "bad address". The deadline for address confirmation was ninety (90) days from posting.

The SF-DCT revealed in the process of briefings for the Finance Committee's Motion to Show Cause against attorney/law firms that the SF-DCT discriminated the Korean claimants. The SF-DCT did not request other claimants to update their address or to be confirmed by the SF-DCT. The SF-DCT sent the premium payments without confirmation of the address update. The SF-DCT did not send the premium payments to the Korean claimants.

The SF-DCT denied confirmation of the address update submitted by the 676

Korean claimants. The SF-DCT treated all of the 2600 Korean claimants as the claimants with "bad address".

The AOR for the Korean claimants did not appeal to the Appeals Judge after finding the SF-DCT's discriminations. The Korean claimants filed the Motion for the SF-DCT to Lift-Off with the District Court (RE.1758). The District Court denied.

IV. STATEMENT OF CASE

A. Motion to Correct (RE.1752)

The 109 Korean claimants with other Korean claimants not at issue submitted their proof of manufacturer claim to the SF-DCT in 2006. Following it, they submitted the disease claim *form* to the SF-DCT in 2009. However, they did not attach a medical record for proving their disease symptoms to the disease claim *form*.

They were *late claimants* under Rule 3005 (among 600 Korean *late claimants*). They could not prepare and yet have a document for proving disease symptoms in 2009.[1]

[1] The reason that they submitted the disease claim *form* even if they did not have a medical record for proving disease symptoms was because the SF-DCT

When the AOR submitted the disease claim *form* for them to the SF-DCT in 2009, the AOR marked on the check box to elect a kind of disease payments (either the 700 dollar Expedited Release Payment or the Disease Payment). The AOR marked on the Disease Payment box. (RE.1752-2 Page ID:#33819-33822)

The SF-DCT held their disease claim *form* without a notice to the AOR over six years. In 2015, the SF-DCT suddenly sent the Notification of Status Letter to the AOR. The Notification of Status Letter said that the SF-DCT completed the review of the disease claim but found no disease approved. The Notification of Status Letter also said that the one-year deadline for cure from notice would be applied. (RE. 1752-2 Page ID:#33823-33832) [2]

The 109 claimants did not submit any document for proving disease symptoms but the SF-DCT said that it reviewed it.[3] The SF-DCT was not able to review the disease claim because there was nothing for the SF-DCT to review except the disease claim *form* in the context of disease claim.

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requested the AOR to submit the disease claim *form* since the claimants passed the examination for proof of manufacturer and the submission of the disease claim *form* could be helpful for the SF-DCT statistically.

[2] The District Court found in the Order that the 109 Korean claimants requested the SF-DCT to extend the one-year cure deadline.

[3] The Appellees alleged in the District Court that the 109 claimants had actually submitted a medical record for proving disease symptoms. However, the records that the Claims Administrator attached to her Declaration were not a medical record for proving disease symptoms but medical records of breast implant and explant surgery. (Exhibit K, RE.1763 Page ID:#37384-37390)

The Notification of Status Letter should not have been sent to them because the 109 Korean claimants did not submit a document for proving disease symptoms. Instead, the SF-DCT should have requested them to submit a document for proving disease symptoms under these circumstances.

The SF-DCT sent the Notification of Status Letter for applying the one-year cure deadline.

The Notification of Status Letter also included a phrase, ""You may, however, submit another disease claim for a "**new** compensable condition that manifests after the conclusion of the one-year period"".

The 109 Korean claimants did not submit any document for the disease claim to the SF-DCT.

In 2018, the SF-DCT suddenly sent the AOR the check for the Expedited Disease Payment. The 109 Korean claimants did not accept the Expedited Disease Payment so that the AOR returned the 109 checks to the SF-DCT.

The SF-DCT sent the Acknowledgement of Returned Expedited Release Payment Letter ("the Acknowledgement Letter") in 2019. (RE.1752-2 Page ID:#33836-33838) The Acknowledgement Letter included the check box for the claimants to elect: (1) file an error correction (2) apply for a **new** disease or

condition before June 3, 2019 (3) request for return of the original Expedited Release Payment.

After receiving the Acknowledgement Letter, the 109 Korean claimants submitted the Supplemental Disease Review Form and the diagnosis for proving disease symptoms to the SF-DCT via the Federal Express on June 1, 2019. (RE.1752-2 Page ID:#33839-33850)

However, the SF-DCT denied the 109 claimants' disease claim by saying that the one-year deadline for cure expired.

The AOR appealed to the Claims Administrator but the appeal was denied. The AOR appealed to the Appeals Judge but the appeal was denied so that the decision of the Claims Administrator was affirmed. The AOR filed the motion for reconsideration with the Appeals Judge but the motion was denied.

So the 109 Korean claimants filed the Motion for Order to Correct the Disposition of the SF-DCT regarding the Korean claimants with the District Court. (RE.1752 Page ID:#33812-33963)

The District Court ruled, "(1) The Plan does not provide any provision for the Court to review a claim which was denied by the Claims Administrator, (2) The Plan's language is clear and unambiguous that the decision of the Appeals Judge is final and binding on the claimant, (3) The Plan provides for no right of appeal

to the Court nor a right to seek any advisory opinions from the Court, and (4) The Court is without authority to review the decision of the SF-DCT, the Claims Administrator or the Appeals Judge." (RE.1783 Page ID:#41099-41111) The Motion was denied. The 109 Korean claimants appealed.

B. Motion for Lift-Off (RE.1758)

This Court affirmed the District Court's decision, finding that appeal failed, "on the merits because the District Court correctly interpreted Closing Order 2 to require the Korean claimants to confirm their addresses as a condition of receiving payments and permissibly considered the SF-DCT bound by Closing Order 2". *Id.,* 2023 WL 2155056 *3 (6th Cir. Feb.22, 2023)

Before the ruling of this Court, on March 25, 2021, the District Court issued Closing Order 3 under which the Korean claims that were filed but have not been reviewed by the SF-DCT will be permanently barred and denied a payment unless the address was confirmed before June 30, 2021. (RE.1598 Page ID:#28284-28298) The Korean claimants did not appeal. The District Court interpreted it in this Order at issue that the Korean claimants waived any arguments as it relates to Closing Order 3.

And then, the District Court issued Closing Order 4. The Korean claimants did not appeal.

On June 13, 2022, the District Court issued Closing Order 5 (RE.1642 Page ID:#28800-28805) under which the Korean claimants' claim was permanently closed because the SF-DCT posted all of the Korean claimants' SIDs on the SF-DCT's website (www.sfdct.com) as "bad address". The Korean claimants appealed but were dismissed by this Court as untimely. *Id.*, 2023 WL 2155056 *3 (6th Cir. Feb.22, 2023)

Before the Closing Orders were in place, the SF-DCT submitted the Declaration of the Claims Administrator to the District Court that the SF-DCT has maintained procedures for several years to track claimant addresses to assure that eligible claimants receive their payments. (RE.1758-11 Page ID:#36231-36238)

However, it was not true. The SF-DCT never tracked claimant addresses.

The SF-DCT submitted the Declaration of the successor Claims Administrator to the District Court that (a) the Dow Silicones team researched email addresses for 2,424 AORs, (b) the SF-DCT emailed the Audit Survey form on September 7, 2021 via Survey Monkey to 1,660 AORs who were issued and had cashed on behalf of the claimant, (c) the SF-DCT received the following results from emailing the Audit Survey: (i) 219 completed Audit Survey forms (13% response rate) (ii) 32 AORs opted-out the survey (iii) 259 email bounce back and (iv) 1,150 no response, (d) the SF-DCT mailed via U.S. Mail, an envelope containing Closing Order 4, the court-mandated Audit Survey form, and a cover

letter to each of 4,230 AORs who had cashed payment from the SF-DCT on behalf of the claimant, and who had not previously responded to the email Audit Survey, (e) from the April 28, 2022 mailing to 4,230 AORs, the SF-DCT received the following result: (i) 1,655 responses (39% response rate) and (ii) 833 pieces of returned mail, (f) the SF-DCT conducted the second mailing which went to 1,899 AORs, (g) the SF-DCT received the following results from the second mailing: (i) 905 responses (48% response rate) and (ii) 22 pieces of returned mail with no forwarding address, and (h) the SF-DCT agreed with the Finance Committee that the list of 814 AORs be included to the Finance Committee's Motion for Order to Show Cause. (RE.1765-4 Page ID:#40914-40921 *3-5)

The SF-DCT said that the SF-DCT has maintained procedures for several years to track the claimant addresses. However, it was revealed that the SF-DCT did not track the AORs' addresses. The Declaration of the Claims Administrator as above is the evidence.

If the SF-DCT did not track the AORs' addresses as such rates as above, the SF-DCT failed to track the claimant addresses as well. [4]

The Claimants' Advisory Committee ("the Appellee") admitted in the Motion

[4] The Appellees alleged in the Korean claimants' previous Motion which was denied by the District Court and appealed to this Court that the SF-DCT tracked the claimants' addresses for many years.

to Reconsider and Vacate Order to Show Cause, "(1) the SF-DCT should update and verify the current address of non-responding law firms in a manner similar to what it has done with updating claimant addresses before claims were closed, (2) **Just as the SF-DCT has experienced a high volume of claimants who have moved and did not provided a forwarding address**, many law firms have likewise closed, merged with other firms, changed names, been dissolved, or moved—some of them long ago, (3) Moreover, law firms that had no further claim submissions pending with the SF-DCT would have had no reason to update their address, (4) In addition, the CAC ("Claimants' Advisory Committee") is aware from its prior experience that many attorneys who initially handled claims with the SF-DCT in the early 2000s have either retired, passed away, are now physically or mentally disabled, changed law firms, or their firm has merged or dissolved into separate law firms, (5) In addition, some attorneys have been suspended or removed from practicing law and therefore are no longer at the address listed in the SF-DCT system, (6) Indeed, the CAC did just that [5] in 2017-2018, which the SF-DCT's Quality Assuarance Department requested its assistance in contacting attorneys who received the first round of Premium Payments, for which claimant address verification had not been required, (7) The Motion creates the unfortunate impression of a **widespread problem** when in fact the bulk of the remaining listed firms may never have received the prior mailings."(RE.1703 Page ID:#33110-33128 *4-7)

[5] This same protocol [researching a claimant's address using two or more sources] can be applied to updating law firm addresses.

Dow Silicones Corporation and the Debtor's Representatives ("the Appellee") even asserted in their filing of Notice of Concurrence in the Finance Committee's Motion for Order to Show Cause, "Dow Silicones further assisted the process by undertaking to research and identify email addresses for lawyers and law firms for which **the SF-DCT did not have current contact information**." (RE.1710 Page ID:#33219-33223 *3)

This widespread problem as to contact information was supported in detail by the Declaration of the Claims Administrator. (RE.1711-2 Page ID:#33277-33283, RE.1765-4 Page ID:#40915-40921)

The District Court confirmed this widespread problem in the headings of the Opinion and Order on Motion for Reconsideration on the Order to Show Cause Submitted by the Finance Committee. (RE.1737 Page ID:#33732-33745 *3-5)

Afterword, the Finance Committee ("the Appellee") admitted that, even among 814 attorney/law firms for which a copy of the Motion and the Audit Survey form have been sent to, 58 of them were undeliverable because of "bad address", 33 of them were either deceased, disbarred, suspended, or no longer in existence, and only 189 of them have received the mailings from the SF-DCT and responded, resulting 534 of them non-responding. (RE.1744 Page ID:#33770-33774, RE.1747 Page ID:#33799-33807 *2-4) [6]

[6] Nevertheless, the Finance Committee dismissed the Motion to Show Cause by saying that 86% (3668) out of 4230 attorney/law firms accomplished, ignoring

If the AORs did not update the AOR's addresses as admitted by the Appellees in the Motion for Order to Show Cause, the claimants represented by the AORs inevitably did not update their addresses because the check sent to the AORs would not be delivered to the claimants. Had the claimants not received the check for the claim, the claimants with the updated address, who would have received an award letter from the SF-DCT, must have contacted the SF-DCT, meaning that if the AORs did not update the AORs' addresses, the claimant inevitably failed to update their addresses as well.

However, the SF-DCT rejected the AOR's address update for the 676 Korean claimants by saying that 600 out of eligible 1,382 claimants who had correspondence sent directly to the claimants have been returned as undeliverable, 39.2% of mailings of 2,476 claimants were returned as undeliverable, and 50% of the mailings to updated addresses provided by the AOR in January 2018 were returned as undeliverable. (RE.1758-11 Page ID:#36231-36238)

When the 676 Korean claimants submitted the address update form to the SF-DCT on June 1, 2019, the SF-DCT determined that the 676 claimants' address update was not confirmed and further determined that all of Korean claimants' addresses should be "bad address". In addition, the SF-DCT determined that

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that numerous attorney/law firms turned out "bad address".

each Korean claimant must *directly* update the address and the AOR was not allowed to update the Korean claimants' addresses anymore from March 3, 2020.

While the SF-DCT failed to request the address update and confirmation as to the other country's claimants (including the US claimants), the SF-DCT requested the Korean claimants to update their addresses *directly* and to receive confirmation from the SF-DCT individually. And then, the SF-DCT rejected and denied the address update of June 3, 2019 for the 676 Korean claimants who had received the address update letter from the SF-DCT and finally treated all of the Korean claimants' addresses as "bad address". [7]

The Korean claimants did not appeal from the SF-DCT's decision to the Appeals Judge.

When the SF-DCT sent the check for first-half (first round) Second Priority Payment to the AORs in 2019, the SF-DCT did not send the AOR for the Korean claimants the check by saying that the Korean claimants' address was not confirmed by the SF-DCT.

The Claimants' Advisory Committee ("the Appellee") admitted, "The SF-

[7] Even if 39.2% or 50% of mailings sent to the Korean claimants were returned as undeliverable, the other mailings which were not returned as undeliverable could be treated as "not bad (good) address".

DCT's Quality Assuarance Department requested its assistance in contacting attorneys who received **the first round of Premium Payments**, for which **claimant address verification had not been required**." (RE.1703 Page ID:#33110-33128)

Accordingly, the SF-DCT pinpointed the AOR for the Korean claimants and sanctioned by its intent to discriminate the Korean claimants with address update and confirmation requirement under Closing Orders 2, 3 and 5. The discrimination was executed even before Closing Order 2 was entered. The AOR requested the SF-DCT to treat the Korean claimants equally just as the other claimants but it was not successful.

The SF-DCT explained the AOR that the SF-DCT required the other claimants to update their address and receive confirmation from the SF-DCT.

But it was not true. The SF-DCT revealed in the exchange of the Appellees' briefings filed with the District Court regarding the Motion to Show Cause that the SF-DCT did not request the attorney/law firms, eventually the claimants, the address update and confirmation as shown above. The CAC ("the Appellee") admitted the failure of the address update and confirmation from attorney/law firms as "widespread problem".

The Korean claimants filed the Motion for the SF-DCT to Lift-Off the Address Update and Confirmation Requirement with the District Court. (RE.1758 Page

ID:#34838-37374).

This Motion did not seek a favorable treatment. This Motion did not seek to re-litigate the issues already ruled on by this Court. The Appellees argued in the District Court that this Motion was in violation of section 1123(a)(4) of the Bankruptcy Code. The Korean claimants rebutted that it was not in violation of the Clause.

The District Court ruled that this Motion was an attempt to revisit the issues already answered by the Courts. The District Court decided, "(1) The Korean claimants previously appealed issues related to Closing Order 2. The Sixth Circuit affirmed the Court's decision, finding that the appeal failed on the merits because the District Court correctly interpreted Closing Order 2 to require the Korean claimants to confirm their addresses as a condition of receiving payments and permissibly considered the SF-DCT bound by Closing Order 2, (2) The Korean claimants did not previously raise any issues with Closing Order 3 with the District Court. The Korean claimants waived any arguments as it relates to Closing Order 3, (3) The Korean claimants filed an appeal before the Sixth Circuit as to Closing Order 5. On February 22, 2023, the Sixth Circuit dismissed the appeal regarding Closing Order 5 as untimely, and (4) In any event, as the District Court previously ruled, based upon the Plan documents, the Korean claimants cannot seek review of the decisions by the Claims Administrator and the Appeals Judge. The District Court has no authority to review the Korean claimants' requests that were denied by the Claims

Administrator and the Appeals Judge." The District Court denied the Motion for Lift-Off. (RE.1783 Page ID:#41099-41111)

This Motion was not to seek to challenge the previous rulings by this Court.

V. SUMMARY OF ARGUMENT

With respect to Motion to Correct (RE. 1752), the first issue is whether the SF-DCT violated the due process right of the 109 Korean claimants. The SF-DCT decided that their submission of the disease claim expired because they received the Notification of Status Letter specifying that the deadline for cure was one year from the Notification. The second issue is whether the decision of the Appeals Judge was final and binding on the Korean claimants and there is no basis for the Korean claimants to appeal to the Court under the Plan documents.

With respect to Motion for Lift-Off (RE. 1758), the first issue is whether the Closing Orders shall be void for lack of notice. The SF-DCT did not disseminate a prior notice or an appropriate notice to the claimants for the Closing Orders before issuance by the District Court. The second issue is whether the SF-DCT's denial of Korean claimants' address update and confirmation was discriminatory and whether the Plan provides no right of appeal to the District Court even if the SF-DCT denied the Korean claimants' address update confirmation and treated all of the Korean claimants' address as "bad address", and the Korean claimants' Motion is appealable to the Court.

VI. ARGUMENTS

A. Motion to Correct (RE. 1752)

1. The SF-DCT Violated the Due Process Right

The Standard of review for this argument is an abuse of discretion. The SF-DCT violated the due process right of the 109 Korean claimants. The District Court failed to address the SF-DCT's violation so that the District Court abused its discretion.

The SF-DCT should not have sent the Notification of Status Letter to the 109 Korean claimants in 2015. The 109 Korean claimants did not submit any document for proving disease symptoms before the Notification of Status Letter was sent. The SF-DCT had nothing to review for the disease claim.

Rather than the SF-DCT sent the Notification of Status Letter to the 109 Korean claimants, the SF-DCT should have sent the request for a document for proving disease symptoms.

The SF-DCT failed to abide by the Plan documents. § 7.09(b)(i) Annex A to

the SFA [8] The fifteenth anniversary of the Effective Date was June 3, 2019 and the 109 Korean claimants submitted the disease claim on June 1, 2019.

In addition, the Notification of Status Letter allowed the 109 Korean claimants to submit another claim for a **new** disease condition that manifests after the conclusion of the one-year deadline by June 3, 2019.

The 109 Korean claimants did not submit any document for proving disease symptoms after they received the Notification of Status Letter in 2015. The SF-DCT suddenly sent the check for the Expedited Disease Payment (1200 dollars) including the Award Letter in 2018. The AOR returned the 109 checks the SF-DCT since the 109 Korean claimants did not accept the Expedited Disease Payment.

After receiving the returned checks, the SF-DCT sent the Acknowledgement Letter to the AOR in 2019. In the Acknowledgement Letter, the SF-DCT allowed that the 109 claimants could choose: either (1) file an error correction/appeal to the Claims Administrator, or (2) apply for a **new** disease, or (3) receive the original expedited disease payment.

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[8] (i) ***Deadline for Submission of Disease Payment Option Claim***. Eligible Settling Breast Implant Claimants who do not otherwise release their Disease Payment Option may apply for Disease Payment Option benefits at any time on or before the fifteenth anniversary of the Effective Date.

The 109 Korean claimants submitted the disease claim *form* and a document for proving disease symptoms (diagnosis written by a Korean doctor) to the SF-DCT on June 1, 2019. But the SF-DCT denied the 109 claimants' disease claim and said that the one-year deadline for cure expired.

The 109 Korean claimants followed the instruction in the Notification of Status Letter and the Acknowledgement Letter that they could submit the disease claim by June 3, 2019. They submitted the disease claim *form* and the doctor's diagnosis for proving disease symptoms to the SF-DCT on June 1, 2019. They complied with the instruction of the SF-DCT.

But the SF-DCT infringed the instruction in the Notification of Status Letter and the Acknowledgement Letter on its own. The SF-DCT betrayed its commitment. Such actions by the SF-DCT were a violation of the due process right of the 109 Korean claimants.

2. The District Court Ignored the Clauses of the Plan Documents

The Standard of review for this argument is de novo review. The SF-DCT exceeded its administrative discretion in finding of facts. The District Court misinterpreted the Clauses of the Plan documents.

The SF-DCT found that the 109 Korean claimants failed to prove the disease claim by the one-year deadline for cure. The SF-DCT assumed that the 109

Korean claimants had submitted a document for proving the disease symptoms for the disease claim prior to the Notification of Status Letter. But it was not true. The SF-DCT ignored and disrespected the contents in the Notification of Status Letter and the Acknowledgement Letter. The SF-DCT allowed the 109 Korean claimants to submit a **new** disease claim by June 3, 2019. The SF-DCT exceeded its administrative discretion in finding of facts.

When the AOR appealed from the decision of the SF-DCT to the Claims Administrator, the Claims Administrator denied the appeal. When the AOR appealed to the Appeals Judge, the Appeals Judge denied the appeal and affirmed the Claims Administrator's decision.

Even under these circumstances, the District Court failed to address that the SF-DCT exceeded their discretion in finding of facts. The District Court did not rule on the violation of the due process right of the 109 Korean claimants.

Instead, the District Court ruled that the Plan's language is clear and unambiguous that the decision of the Appeals Judge is final and binding on the claimants, the Plan provides for no right of appeal to the Court, and the Court is without authority to review the decision of the SF-DCT, the Claims Administrator or the Appeals Judge.

The District Court opined that the Court held on several occasions that the Plan provides no right of appeal to the Court by claimants who do not agree

with the decisions of the SF-DCT, the Claims Administrator and/or the Appeals Judge, citing *In re Settlement Facility Dow Corning Trust*, No.12-10314, 2012 WL 4476647 (E.D. Mich. Sept. 28, 2012), and the Court has no authority to review substantive decisions regarding particular claims, citing *In re Settlement Facility Dow Corning Trust*, No.1840, 760 Fed. Appx. 406 (6th Cir. Jan. 14, 2019).

First, while this Court ruled that *to the extent the Korean claimants seek to challenge any substantive decisions of the Claims Administrator with respect to any particular claims, such review is beyond the scope of the Plan and the Plan provides no right of appeal to the Court* (*Id*., 760 Fed. Appx. 406 *5), this Motion, other than a motion for reversal of the Claims Administrator's decision (such as "hold claims processing"), does not seek to challenge a substantive decision of the Claims Administrator. In this Motion, the Korean claimants seek to correct the SF-DCT's violation of the due process right of the 109 Korean claimants. The Korean claimants neither seek to challenge a decision of the Claims Administrator nor seek to challenge a substantive decision.

Even if this Motion were interpreted as seeking to challenge the substantive decision of the Claims Administrator, the Claims administrator and the Appeals Judge violated the Clauses of the Plan documents in denying/dismissing the 109 Korean claimants' appeal.

The Claims Administrator must institute procedures to assure *consistency* of

processing and of application of criteria in determining eligibility and to *ensure fairness* in processing of claims and appeals. § 7.01(c) Annex A to the SFA.

The Appeals Judge must review the appeal record and claim file in deciding the appeal and must apply the guidelines and protocols established in the Annex to the SFA. § 8.05 Annex to the SFA

Both the Appeals Judge and the Claims Administrator violated § 7.01(b) Annex A to the SFA by failing to assure *consistency* of processing and to ensure *fairness*. They did not correct the violations of the SF-DCT of the due process right in that the SF-DCT denied the disease claim of the 109 Korean claimants in contravention with § 7.09(b)(i) Annex A to the SFA and the SF-DCT infringed the commitments of the instruction in the Notification of Status Letter and the Acknowledgement Letter.

The District Court did not address whether the SF-DCT, the Claims Administrator or/and the Appeals Judge committed the violation of due process right of the claimants or breached the Clauses of the Plan documents, although the AOR raised broadly in the Motion. The District Court rather repeated its previous rulings based upon § 8.05 Annex to the SFA.

The Plan documents gave the Court the power of supervision over the SF-DCT. § 4.01 SFA ("*The resolution of claims under the terms of this Settlement Facility Agreement and the Claims Resolution Procedures and the functions in this*

Article IV and the functions in Articles V and VI herein shall be supervised by the District Court. The District Court shall have the authority to act in the event of disputes or questions regarding the interpretation of Claim eligibility criteria, management of the Claims Office or the investment of funds by the Trust.")

Even if the District Court possessed the supervisory power and functions under the Clause of the SFA, the District Court did not execute them to correct the SF-DCT's acts such as the acts done to the 109 Korean claimants so that the District Court abused its discretion.

The District Court ruled that Certain Parties to the Plan were able to seek review of decisions regarding the interpretation and implementation of the Plan, implying that the Korean claimants were not able to seek review of decisions of the SF-DCT, citing *In re Settlement Dow Corning Trust*, No.12-104, 2012 WL4476647 (E.D. Mich. Sept. 28, 2012) and *In re Clark-James*, No.08-1633, 2009 WL 9532581 (6th Cir. Jan.14, 2019).

The ruling in the case of this Court, *Id*. 2009 WL 9532581 (6th Cir. Jan.14, 2019), "*T[t]he Plan provides no right to appeal to the District Court, except to resolve controversies regarding interpretation and implementation of the Plan and associated documents*", should not apply to deny the Motion to Correct because the Motion was to resolve a controversy regarding interpretation of the Plan, § 8.05 Annex A to the SFA.

B. Motion for Lift-Off (RE.1758)

1. Closing Orders 2,3 and 5 Shall be Void for Lack of Notice

The Standard of review for this argument is de novo review.

The District Court allowed the Closing Committee (The members were the Appellees) to be established. By way of the consent with the Closing Committee, the District Court issued Closing Order 2 on March 19, 2019. The District Court issued Closing Orders 3 and 5 in 2021 and 2022.

As the result of the Closing Orders, the SF-DCT prohibited the Korean Claimants from receiving the payment for approved claims. The SF-DCT determined that the Korean claimants' address was not confirmed.

The Korean Claimants were not notified before the Closing Orders were entered. The Notice that the AOR received for the Korean claimants was the ETF notice since the AOR was on the list in District Court. The Notice by the ETF was done only when the District Court issued an Order. There was no prior notice for Closing Orders.

The Notice of filing of the Appellees' Motion for Order including Closing Orders must be preceded prior to issuance. A hearing for the Motion for Closing Orders was not executed because there was no prior notice. The lack of notice

and hearing before Closing Orders was entered has a grave defect.

The Closing Orders were a result of due process violation. ""The Supreme Court addressed the relationship between notice and the Fourteenth Amendment in *Mullane v. Central Hanover Bank & Trust Company*, 339U.S.306, 70 S.Ct.652, 94 L.Ed.865 (1950)… The Court went on to hold: An elementary and fundamental requirement of due process in any proceeding which is to be accorded finality is notice reasonably calculated, under all circumstances, to apprise interested parties of the pendency of the action and afford them an opportunity to present their objections. The notice must be of such nature as reasonably to convey the required information, and it must afford a reasonable time for those interested to make their appearance…Accordingly, the Court must conclude that the total absence of notice to the *Hahns* concerning the Hearing on Confirmation, and the various deadlines, renders the "Order Confirming Plan" violative of the Fifth Amendment."" *In re Rideout*, 86 B.R. 523 (N.D. Ohio. 1988)

The Closing Orders were void because they have not been noticed to the Korean claimants and the other claimants before issuance.

""Under Rule (b)(4), if a judgment is void, it must be vacated. Lack of notice and sufficient service of process leading ultimately to lack of due process properly renders a judgment void. The constitutional standard regarding notice requires that it "be such as is reasonably calculated to reach interested parties.""

In re Chess, 268 B.R. 150 (W. D. Tenn. 2001)

The Claimants' Advisory Committee ("the Appellee") admitted in the Response to Motion to Establish Final Distribution Deadline Regarding Replacement Checks for Settlement Claims in the Dow Corning Settlement Program that an appropriate notice required by Closing Order 2 was not executed. (RE.1705 Page ID:#33138-33144 *3)

The Claimants' Advisory Committee even asserted, "T[t] motion fails to provide any means of notice to affected claimants and their counsel. In all prior Closing Orders, the SF-DCT was directed to post SID numbers on its website and/or provide written notice to affected claimants. (*e.g.*, Closing Order 3 which directed the SF-DCT to send a letter to all 381 affected claimants informing them of the deadline). In addition, the CAC was directed to disseminate information about the Closing Orders on its website and through its electronic newsletter. The Motion provides no time and no procedure to give notice to the affected claimants. *This would not constitute the 'appropriate notice' mandated by Closing Order 2*."

Therefore, the Closing Orders shall be void for the lack of prior notice or at least the lack of *appropriate notice* as admitted by the Appellee, the Claimants' Advisory Committee.

The District Court ruled that the Korean claimants appealed issues related to

Closing Order 2 to the Sixth Circuit of Appeals and the Sixth Circuit affirmed the District Court's decision, finding that the appeal failed "on the merits because the District Court correctly interpreted Closing Order 2 to require the Korean claimants to confirm their addresses as a condition of receiving payments and permissibly considered the Settlement Facility bound by Closing Order 2." *In re Settlement Facility Dow Corning Trust*, Case Nos.21-2665/22-1750/1753/1771, 2023 WL 2155056 (6th Cir. Feb. 22, 2023), the Court will not revisit arguments related to Closing Order 2 in this new motion, the Korean claimants did not previously raise any issues with Closing Order 3, and the Korean claimants filed an appeal before the Sixth Circuit as to Closing Order 5 and the Sixth Circuit dismissed as untimely.

However, the Closing Orders 2, 3, and 5 must be void and vacated for the lack of notice. This Court did not address whether Closing Order 2 was properly notified and whether Closing Order 2 was in fact valid in the previous rulings.

Closing Orders 3 and 5 must be void because the Claims Advisory Committee ("the Appellee") admitted that Closing Orders 3 and 5 were not given an *appropriate notice*.

2. The Address Confirmation Requirement under the Closing Orders Was Applied Discriminatorily and Unfairly Against the Korean Claimants

The Standard of review for this argument is an abuse of discretion. The SF-

DCT applied the address update and confirmation requirement under the Closing Orders 2, 3 and 5 discriminatorily and thus unfairly against the Korean claimants in violation with § 7.01 Annex A to the SFA. The SF-DCT as well as the Claims Administrator exceeded its administrative discretion as to the Korean claimants' address update and confirmation.

The District Court failed to address the issue of the SF-DCT's discrimination. The District Court viewed this Motion as the Korean claimants' request for exemption from Closing Orders. The District Court ruled that the Korean claimants, in any event, cannot seek review of the decisions by the Claims Administrator and the Appeals Judge. (The Korean claimants never appealed to the Appeals Judge.)

The District Court abused its discretion. The District Court ignored the Clause of the Plan documents and failed to address although the AOR raised it.

The Claims Administrator shall institute procedures to *assure consistency* of processing and of application of criteria in determining eligibility and to *ensure fairness* in processing of claims and appeals and to *ensure an acceptable level of reliability* and quality control of claims. § 7.01 Annex A to the SFA

The SF-DCT must observe the Clause too. If The SF-DCT treated a specific group of the claimants discriminatorily, the act of the SF-DCT failed to ensure fairness in processing of claims.

The SF-DCT applied the address update and confirmation requirement and thus unfairly against the Korean claimants.

First of all, the SF-DCT was discriminatory when the 676 Korean claimants submitted their address update form to the SF-DCT on June 1, 2019.

The 676 Korean claimants received the SF-DCT's request for address update from 2015 to 2018 prior to Closing Order 2. They submitted the address update form via federal express on June 1, 2019.

On March 3, 2020, the SF-DCT sent a letter by saying that the SF-DCT determined to reject the 676 claimants' address update and refused to confirm not only the 676 claimants but all of Korean claimants' (2600) address. Furthermore, the SF-DCT took away the AOR's power of attorney to submit the address update from the claimants by saying that the Korean claimants must update their address *directly* to the SF-DCT.

Technically, it was impossible for the SF-DCT to confirm ("verify") the 676 Korean claimants' updated address within such short periods (from June 3, 2019 to March 3, 2020).[9] International mailings from the US to South Korea could not return back to the SF-DCT within such periods. Especially, a large volume

[9] In particular, the Covid-19 outbreak began from January 2020. International mailing service was not normal.

of international mailings of the 676 Korean claimants was not able to return to the SF-DCT within such periods.

The SF-DCT submitted the Declaration of the Quality Control Manager to the District Court and said that over 40 percent of the mailings to the 676 Korean claimants were returned as undeliverable. The SF-DCT determined that the AOR's address update for the 676 claimants was unreliable so that the SF-DCT denied the address confirmation for all of the Korean claimants' address.

The Korean claimants appealed to the District Court. [10]

The SF-DCT said in the Declaration of the Claims Administrator submitted to the District Court that according to the audit conducted by the SF-DCT, 600 out of eligible 1,382 claimants who had correspondence sent directly to the claimants that has been returned as undeliverable, 39.2% of mailings of 2,476 claimants were returned as undeliverable, and 50% of the mailings to updated addresses provided by the AOR in January 2018 were returned as undeliverable.

The SF-DCT decided on the basis of percentage of the returned mailings. The SF-DCT determined that the 676 Korean claimants' address updates were not confirmed and all of Korean claimants' addresses were "bad address".

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[10] The District Court denied. The District Court did not address whether the SF-DCT was discriminatory against the 676 Korean claimants or against all of the Korean claimants.

However, the claimants for whom their mailings were not returned as undeliverable must not be treated as "bad address". In addition, the claimants for whom the address update was not submitted to the SF-DCT because the SF-DCT did not request must not be treated as "bad address". But the SF-DCT determined that all of the Korean claimants' address was treated as "bad address".[11] The SF-DCT determined on the basis of percentage of the returned mailings.

The SF-DCT was discriminatory in that the SF-DCT treated as "bad address" against the Korean claimants for whom the AOR did not submit the address update and in that the SF-DCT treated as "bad address" against all of the Korean claimants. The SF-DCT as well as the Claims Administrator violated § 7.01 Annex A to the SFA.

Second, the AOR for the Korean claimants was delivered the ETF filings and found in the exchange of briefings filed by the Appellees that a lot of discriminatory treatments against the Korean claimants were executed by the SF-DCT. The Appellees revealed them in the process of arguing for/against the Motion to Show Cause filed by the Finance Committee ("the Appellee").

The SF-DCT sent the check for the first-half (first round) Second Priority

[11] The SF-DCT did not send the check for the Korean claimants' approved claims to the AOR anymore.

Payment in early 2019 to the other claimants including the US claimants without requesting them for their address update/confirmation. But the SF-DCT did not send the check for the first-half Second Priority Payment to the Korean claimants. The SF-DCT explained the AOR that the Korean claimants failed their address confirmation from the SF-DCT.

The Claimants' Advisory Committee ("the Appellee") confirmed that the claimants' address verification had not been required for the first round of the Premium Payments. The treatment of the SF-DCT with respect to the first-half Second Priority Payment was discriminatory against the Korean claimants.[12]

Third, the SF-DCT requested the submission of the Survey form on the basis of Closing Order 4 to all of the AORs listed in the SF-DCT. Over 4200 attorney/law firms were supposed to receive the Survey form. However, many attorney/law firms out of 4230 attorney/law firms (except 814 attorney/law firms which were subject to the Order to Show Cause) turned out as "bad address". The SF-DCT was not able to deliver the Survey form to them.[13]

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[12] The Korean claimants filed the Motion for Premium Payment with District Court. The District Court denied the Motion. This Court Affirmed it. *In re Settlement Facility Dow Corning Trust*, Case Nos.21-2665/22-1750/1753/1771, 2023 WL 2155056 *3 (6th Cir. Feb.22, 2023)

[13] The SF-DCT stated by the Declaration of the Claims Administrator submitted to the District Court that (a) the Dow Silicones team researched email addresses for 2,424 AORs, (b) the SF-DCT emailed the Audit Survey form on September 7, 2021 via Survey Monkey to 1,660 AORs who were issued and had cashed on behalf of a claimant, (c) the SF-DCT received the following results from emailing the Audit Survey: (i) 219 completed Audit Survey forms (13%

Nevertheless, the SF-DCT sent the AORs the check for the second-half (last round) Second Priority Payment to them in 2022.

The claimants represented by the attorney/law firms that the SF-DCT treated as "bad address" inevitably failed the address confirmation from the SF-DCT because their attorney/law firms failed to update their own addresses. The claimants represented by the attorney/law firms with "bad address" should have been treated as the claimants with "bad address" by the SF-DCT. But the SF-DCT did not treat them likewise.

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response rate) (ii) 32 AORs opted-out the survey (iii) 259 email bounce back and (iv) 1,150 no response, (d) the SF-DCT mailed via U.S. Mail, an envelope containing Closing Order 4, the court-mandated Audit Survey form, and a cover letter to each of 4,230 AORs who had cashed payment from the SF-DCT on behalf of a claimant, and who had not previously responded to the email Audit Survey, (e) from the April 28, 2022 mailing to 4,230 AORs, the SF-DCT received the following result: (i) 1,655 responses (39% response rate) and (ii) 833 pieces of returned mail, (f) the SF-DCT conducted the second mailing which went to 1,899 AORs, (g) the SF-DCT received the following results from the second mailing: (i) 905 responses (48% response rate) and (ii) 22 pieces of returned mail with no forwarding address, and (h) the SF-DCT agreed with the Finance Committee that the list of 814 AORs be included to the Finance Committee's Motion for Order to Show Cause. The Finance Committee ("The Appellee") admitted that, even among 814 attorney/law firms for which a copy of the Motion and the Audit Survey form have been sent to, 58 of them were undeliverable because of "bad address", 33 of them were either deceased, disbarred, suspended, or no longer in existence, and only 189 of them have received the mailings from the SF-DCT and responded, resulting 534 of them non-responding.(RE.1744 Page ID:#33770-33774, RE.1747 Page ID:#33799-33807)

It means that the SF-DCT did not request for the address update from either the attorney/law firms or the claimants represented by them.

However, the SF-DCT requested the AOR for the Korean claimants to update their addresses from 2015.

Although the AOR submitted the address update form for the 676 Korean claimants who were requested the address update by the SF-DCT, the SF-DCT rejected their address update and treated them as "bad address".

Furthermore, the SF-DCT determined that all of Korean claimants' addresses (around 2600 claimants' addresses) must be treated as "bad address". The SF-DCT posted all of Korean claimants as "bad address" on its website after the District Court issued Closing Orders 3 and 5. As the result, the SF-DCT denied the AOR's request for the claim-approved payments.

The SF-DCT's determinations with respect to the address update and confirmation requirement under Closing Orders were discriminatory against the Korean claimants. The SF-DCT exceeded its administrative discretion and violated § 7.01 Annex A to the SFA.

The District Court did not address whether the SF-DCT was discriminatory against the Korean claimants and violated the Clause of the Plan documents.

The District Court ruled that the Korean claimants cannot seek review of the decisions by the Claims Administrator and the Appeals Judge and has no authority to review the Korean claimants' request that were denied by the Claims Administrator and the Appeals Judge. citing *In re Settlement Facility Dow Corning Trust*, 760 Fed. Appx. 406 *5 (6th Cir. Jan. 14, 2019).

While this Court ruled that *to the extent the Korean claimants seek to challenge any substantive decisions of the Claims Administrator with respect to any particular claims, such review is beyond the scope of the Plan and the Plan provides no right of appeal to the Court* (*Id*., 760 Fed. Appx. 406 *5), this Motion, other than a motion for reversal of the Claims Administrator's decision (such as "hold claims processing"), does not seek to challenge a substantive decision of the Claims Administrator. In this Motion, the Korean claimants seek to correct the SF-DCT's violation of the Clause of the Plan documents (§ 7.01 Annex A to the SFA). The Korean claimants neither seek to challenge a decision of the Claims Administrator nor seek to challenge with respect to *any particular claims*.

The Claims Administrator must institute procedures to assure *consistency* of processing and of application of criteria in determining eligibility and to ensure *fairness* in processing of claims and appeals. § 7.01(c) Annex A to the SFA.

The SF-DCT as well as the Claims Administrator violated § 7.01(c) Annex A to the SFA by failing to assure *consistency* of processing and to assure *fairness*.

The District Court did not address whether the SF-DCT violated the Clause of the Plan documents although the AOR raised it in the Motion.

The Plan documents gave the Court the power of supervision over the SF-DCT. § 4.01 the SFA "The district court supervises the Settlement Facility and the claims resolution process and must approve any distributions from the Settlement Fund." *Korean Claimants v. Claimants' Advisory Committee*, 813 Fed. Appx. 211 *4 (6th Cir. Jun. 1, 2020)

Even if the District Court possessed the supervisory power and functions under the Clause of the SFA, the District Court did not execute them to correct the SF-DCT's acts such as numerous discriminatory acts regarding the address update and confirmation requirement, which were revealed during the exchange of briefings for the Finance Committee's Motion to Show Cause against attorney/law firms. The District Court abused its discretion.

The District Court ruled that certain parties to the Plan were able to seek review of decisions regarding the interpretation and implementation of the Plan and the Plan provides no right to the district court, *except to resolve controversies regarding the interpretation and implementation of the Plan and associated documents*, citing *In re Clark-James*, No.08-1633, 2009 WL 9532581 *2 (6th Cir. Aug. 6, 2009). "Under [the clause] of the Settlement Agreement, parties may request review by the district court to settle any

disputes or controversies arising out of or related to the interpretation and implementation of the Agreement…We recognize that categorically precluding certain cases may frustrate the right to seek review in that an appealing party will know before filing a request for review that the district court will not grant review over the claim determination." *In re Deepwater Horizon*, No.13-30843, 785 F. 3d. 986 *9 (5th Cir. May 8, 2015)

The Korean claimants seek to challenge the decisions of the SF-DCT and the Claims Administrator regarding the address update and confirmation by broadly referring to the Clause § 7.01(c) Annex A to the SFA. The Korean claimants seek to resolve a controversy regarding interpretation of the Plan.

The District Court relied on § 8.05 Annex A to the SFA that the decision of the Appeals Judge will be final and binding on the claimant.

In that regard, the Plan is ambiguous and unclear whether the SF-DCT is allowed to treat a particular group of claimants (the Korean claimants) discriminatorily and thus unfairly regarding the address update and confirmation requirement. The Claims Administrator shall assure *consistency* and ensure *fairness* by § 7.01(c) Annex A to the SFA.

VII. Conclusion

For the foregoing reasons, the Korean Claimants request this Court to Overturn

the District Court's Order Regarding Motions Filed by the Korean Claimants (ECF Nos. 1752, 1757, 1758, 1767, 1776) issued on July 31, 2024.

Date: October 7, 2024

Respectfully submitted,

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APPENDIX

RE.1707 Reply in Support of Motion to Establish Final Distribution Deadline Regarding Replacement Checks Page ID:#33147-33161

RE.1708 Further Response of Claimants' Advisory Committee to Motion to Establish Final Distribution Deadline Regarding Replacement Checks for Settlement Claims in the Dow Corning Settlement Program Page ID:#33208-33213

RE.1709 Order Granting Motion for Reconsideration (No.1703) Page ID:#33214-33218

RE.1710 Notice of Dow Silicones Corporation and the Debtor's Representatives of Concurrence in Finance Committee's Motion for Order to Show Cause With Respect to Law Firms and Counsel Who Have Failed to Respond to the Audit Survey Required by Closing Order 4 (ECF No.1697) Page ID:#33219-33223

RE.1711 Reply in Further Support of Finance Committee's Motion for Order to Show Cause With Respect to Law Firms and Counsel Who Have Failed to Respond to the Audit Survey Required by Closing Order 4 Page ID:#33224-33283

RE.1712 Joint Request of Parties for a Status Conference During May 2023 Page ID:#33284-33286

RE.1737 Opinion and Order on Motion for Reconsideration on the Order to Show Cause Submitted by the Finance Committee Page ID:#33732-33745

RE.1744 Finance Committee's Report Regarding the Audit Survey Required by Closing Order 4 and Motion for Dismissal of the

CERTIFICATE OF SERVICE

I hereby certify that on October 7, 2024, I have electronically filed the above document with the Clerk of Court by ECF system that will notify to all relevant parties in the record.

Date: October 7, 2024 Signed by Yeon-Ho Kim

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