

Exhibit L

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

In re:

**SETTLEMENT FACILITY DOW
CORNING TRUST**

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**Case No. 00-CV-00005
(Settlement Facility Matters)**

Hon. Denise Page Hood

**DECLARATION OF KIMBERLY SMITH-MAIR
IN SUPPORT OF THE RESPONSE OF DOW SILICONES
CORPORATION, THE DEBTOR’S REPRESENTATIVES, THE
CLAIMANTS’ ADVISORY COMMITTEE AND THE FINANCE
COMMITTEE TO THE KOREAN CLAIMANTS’ MOTION FOR ORDER
FOR THE SF-DCT LIFT OFF THE ADDRESS UPDATE AND
CONFIRMATION REQUIREMENT REGARDING THE KOREAN
CLAIMANTS**

I, Kimberly Smith-Mair, 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 (“Settlement Facility” or “SF-DCT”).
2. As Claims Administrator, I have knowledge of past and present 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. As Claims Administrator, I have knowledge of all notices and information posted by the SF-DCT and of notices, letters, and information sent to and received from attorneys of record regarding issues relating to notice, deadlines, and all matters related to assuring the validity of claim submissions

and compliance with the procedures, guidelines, and rules of the SF-DCT and of Annex A.

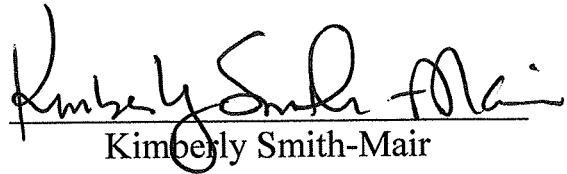
5. I have reviewed and am familiar with the Motion for Order for the SF-DCT to Lift Off the Address Update and Confirmation Requirement Regarding the Korean Claimants (“Motion to Lift”) filed by Mr. Yeon-Ho Kim as counsel for certain Korean Claimants.
6. Beginning in 2019, the District Court began issuing Closing Orders to ensure the orderly conclusion of the Settlement Facility operations.
7. I am familiar with the three Closing Orders relevant to the Motion to Lift including:
 - The Court’s March 19, 2019 Closing Order 2, (Regarding Additional Procedures For Incomplete And Late Claims; Protocols For Issuing Payments; Audits of Attorney Distributions of Payments; Protocols For Return of Undistributed Claimant Payment Funds; Guidelines For Uncashed Checks and For Reissuance of Checks; Restrictions on Attorney Withdrawals) (“Closing Order 2”),
 - The Court’s March 25, 2021 Closing Order 3, Notice that Certain Claims Will Be Permanently Barred and Denied Payment Unless a “Confirmed Current Address” Is Provided To The SFDCT On Or Before June 30, 2021 (“Closing Order 3”), and
 - The Court’s June 13, 2022 Closing Order 5, Notice that Certain Claims Without a Confirmed Current Address Shall be Closed for Establishing Protocols for Addressing Payments for Claimants in Bankruptcy (“Closing Order 5”)
8. The Settlement Facility posted the list of claims covered by Closing Order 3 on March 30, 2021. Sixty-six (66) claimants responded to Closing Order 3 and accordingly their claims were processed.
9. The Settlement Facility posted the list of claims covered by Closing Order 5 on June 19, 2022 and January 12, 2023. The Settlement Facility received responses from 1,273 claimants covered by Closing Order 5 and those payments were then issued.
10. The Settlement Facility has distributed the same address verification letters to all claimants who do not have a confirmed current address received by the

Settlement Facility. The process applies uniformly to all law firms and claimants, domestic and foreign.

11. Other than counsel for Korean Claimants, no other lawyers have disputed the Settlement Facility's obligation to assure correct address information for claimants.

Pursuant to 28 U.S.C. Section 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed this 7th day of February 2024.


Kimberly Smith-Mair