

EXHIBIT

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**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 JOHN WILLS, COURT APPOINTED INDEPENDENT ASSESSOR
IN SUPPORT OF THE MOTION TO TERMINATE FUNDING PURSUANT TO
SECTION 2.01(C) OF THE FUNDING PAYMENT AGREEMENT AND TO
TERMINATE THE SETTLEMENT FACILITY PURSUANT TO SECTION 10.03 OF
THE SETTLEMENT FACILITY AND FUND DISTRIBUTION AGREEMENT**

I, John Wills, Independent Assessor, declare as follows based upon my recollection and review of certain data and documents:

1. I was appointed by the Honorable Denise Page Hood to serve as the Independent Assessor – a role defined in the Amended Joint Plan of Reorganization (“Plan”) – on September 25, 2020 following the Finance Committee’s determination that it would be “appropriate to engage a successor Independent Assessor to assist in the final aspects of distribution and termination of the Settlement Facility operations.” ECF No. ECF No. 1553, PageID.24921
2. Before that appointment, I served as a consultant to the Settlement Facility Dow Corning Trust (“SF-DCT”). At that time, I was a Managing Director at The Claro Group LLC. In addition, I participated in periodic meetings between the: Parties, Finance Committee, and Financial Advisor to facilitate the wind down and ultimate termination of the SF-DCT operations.
3. In my consulting work for the SF-DCT I conducted substantive analyses and evaluations of the claims processing operations to confirm compliance with the terms of the Plan and the Plan Documents including the Settlement Facility and Fund Distribution Agreement (“SFA”). During the course of that consulting function, I produced various reports for the SF-DCT and, in each case, I found that the SF-DCT was in compliance with the terms of the Plan and had instituted and employed appropriate controls and oversight. I found that the claims records were orderly and complete and that the staff had received appropriate training and was subjected to appropriate supervision.
4. As Independent Assessor, I prepared a report for the Finance Committee in the fourth quarter of 2020. That report examined the claims data in detail to identify all claims and their status. For this purpose, I define status to mean processing status, eligibility status, and payment

status. In the analysis, I identified all claims that had been fully paid first priority payments and that would be eligible for Second Priority Payments. I further identified all claims that were pending and remained eligible for potential payments. I computed the value of Second Priority Payments and projected the cost of paying the First and Second Priority Payments for claims that were still pending and that remained potentially eligible for future payments.

5. In the course of my consulting work and my Independent Assessor work I obtained detailed knowledge of the claim data, the operations of the SF-DCT, the terms of the funding, and the likely required funding to complete the evaluation and payment of eligible claims.

6. In these capacities, I participated in and assisted with the development of comprehensive groupings of claims data to assure that each claim had been addressed as required by the Plan. I assisted in the preparation of data analysis and reports showing – at various stages – the universe of claims and their status as eligible, ineligible, paid, resolved, and closed.

7. I have analyzed the current claims data using the procedures that I have employed in the past. That data shows that all proofs of claims filed in the bankruptcy case were transmitted to the SF-DCT as required by the Plan, that the SF-DCT has evaluated each claim and has provided each claim with a determination of either eligible or deficient. A claim can be deficient if it does not have the supporting documentation to support a benefit payment, or if it is not timely, or if the claimant fails to correct a deficiency by the applicable deadline.

8. In my role as Independent Assessor, I have also analyzed recent financial statements of the SF-DCT.

9. I have analyzed the most up to date comprehensive groupings of claim data that applies the procedures and format that I helped to develop and supervise in my role as Independent Assessor. I have also analyzed the reports of the Financial Advisor, summarizing financial data with which I am familiar.

10. Based on the claim and financial data, I conclude as Independent Assessor that all timely claims that are eligible for payment and that have met the requirements established by the Court for payment have been sent a payment. I conclude that there are no pending outstanding claims remaining to be paid. Claims that did not receive payment were not eligible for payment under the terms of the Plan and/or the applicable Court orders governing the procedures for payment. There is no further need for claim review staff or claim payment staff.

11. I have confirmed through the due diligence process that all claims in Classes 5,6,6.1,6.2, 7, 9, 10, 10.1 and 10.2 were reviewed and paid or otherwise resolved.

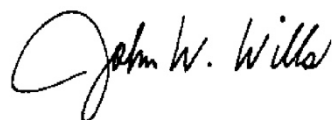
12. Specifically, with respect to Class 7, the due diligence conducted by Claro personnel concluded that of 57,490 claims filed, 18,509 were paid and the remainder closed without payment because they were not eligible for payment.

13. With respect to Classes 9 and 10, the due diligence process conducted by Claro found that of 6,668 claims filed, 2,595 were paid and the remainder were closed without payment because they were not eligible for payment.

14. I have analyzed the budget approved by the Court and the current Fund balance. Based on my knowledge and evaluation of data, I conclude that the remaining Fund balance is sufficient to complete the wind down of operations over a reasonable period of time. I have been advised that the staff has already been reduced, and that the office space lease was terminated at the end of June 2024. Accordingly, I see no need for any further funding.

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

Executed this 12th day of November 2024.

A handwritten signature in black ink that reads "John W. Wills". The signature is written in a cursive style with a large, looping initial "J".

John W. Wills