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**Memorandum to the Finance Committee from the Independent Assessor:
September 2008**

In accordance with the Amended Joint Plan of Reorganization of Dow Corning Corporation, the Independent Assessor will report to the Finance Committee on a quarterly basis regarding projections of the likely amount of funds required to satisfy the liabilities of the Trust. Memoranda regarding these analyses will be prepared and posted on a quarterly basis, adhering to the following schedule for 2008 and 2009:

<u>Results Period</u>	<u>Memorandum Delivered</u>
Second Quarter 2008	September 2008
Third Quarter 2008	December 2008
Fourth Quarter 2008	March 2009
First Quarter 2009	June 2009

The schedule by quarter will remain the same for years 2009 and thereafter.

The Independent Assessor of the Settlement Facility – Dow Corning Trust (SF-DCT) reviewed the liabilities and assets of the facility as of the end of the second quarter of 2008 and estimated that the facility would remain solvent under each of a range of liability and asset assumptions tested. Until patterns of filing and claims acceptance become more certain, use of the current estimates for the purpose of determining whether premium payments can be made is premature.