

EXHIBIT B

**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
	§	

**DECLARATION OF ANN M. PHILLIPS REGARDING
KOREAN CLAIMANTS’ MOTION FOR RECOGNITION AND
ENFORCEMENT OF MEDIATION**

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 (the “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 and the Claims Resolution Procedures.
3. I also have reviewed, am familiar with, and have personal knowledge of the Motion for Recognition and Enforcement of Mediation (the “Mediation Motion”) and the exhibits thereto, filed by Mr. Yeon Ho Kim on behalf of numerous Korean Claimants.
4. I understand that the Korean Claimants have represented that approximately 2,547 Korean Claimants are the subject of the mediation referred to in the Mediation Motion.
5. As a result of various issues and problems with the claims of Korean Claimants, SF-DCT placed those claims on administrative hold and in early 2013 engaged a third party to conduct an audit of the Korean Claims.
6. That audit was completed in the summer of 2013. The SF-DCT removed the hold and began processing Korean claims in the third quarter of 2014.

7. The SF-DCT maintains a comprehensive claims database that contains information about each claimant and the status of each claimant's claim submissions.
8. That database contains information that enables me to examine and conclusively determine the filing status of each of the 2,547 Korean Claimants allegedly subject to the mediation and the status of processing, evaluation and payment.
9. Based on that examination, I was able to determine that, as of December 20, 2016 a total of 1,742 Korean Claimants have filed claims for benefits. Of those:
 - a. 1194 have been processed and paid;
 - b. 280 have been processed and are pending payment, which means that the payments will be issued in January 2017 or shortly thereafter once we complete administrative payment functions at the SF-DCT;
 - c. 11 are currently undergoing the disease review process;
 - d. 155 are on hold for investigation of fraud or lack of valid address or identification; and
 - e. 102 have had their claims processed but were found ineligible because of proof of manufacturer deficiencies.
10. 805 Korean Claimants have been registered with the SF-DCT but have not sought any payment from the SF-DCT.
11. I was also able to determine that:
 - a. as of the time of the mediation, the SF-DCT had paid \$4,329,400 to Korean Claimants; and
 - b. as of December 20, 2016, the SF-DCT has paid \$7,363,400 to Korean Claimants.
12. The foregoing accurately states the current status the SF-DCT of each of the claims of the 2,547 Korean Claimants.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct. Executed this 28 day of December, 2016.


Ann M. Phillips