

Exhibit K

Dear Mrs. Ann Phillips,

Thank you for your letter dated June 21, 2017.

38 % of attorney's fees is a misunderstanding. 38% includes medical evaluation expenses of the doctors, the expenses for medical doctor's reports, the costs of urine and blood examination, and radiation inspection, the cost of mammogram, which were commonly executed by the doctors who wrote the medical reports, and the travel and hotel expenses, and the expenses for FEDEX and mailing, and the expenses paid out to the American lawyers employed by the clients for hearings in the Bankruptcy Court and the District Court. The SF-DCT is keeping the medical records of each client that our law firm submitted.

I included an example of medical records for each client. The expenses for those medical records were paid out of the pocket of our law firm in some cases or are still outstanding in some cases in that our law firm owes to the doctors until after the checks arrive from the SF-DCT.

These medical records were common and the client that you are referring to should have gone through the same procedure. If she had not, she must not have received a check that the SF-DCT is entitled to revoke.

You may have a copy of the Application for Payment in Korean. It indicates the attorneys' fee 38%. It is not reflecting the expenses which are allowable to deduct. It simply says that attorney's fees are 38%. The reason for such expression is that it can let the clients understand how much they get and their attorneys get from the beginning. In practice here in Korea, lawyers do not explain the details of how much the attorney's fees are and how much the expenses and the costs are in the process of journey of legal representation. They just say and write that the attorney's fees are "---" percents, which are not totally the attorney's fees because it includes the expenses and the costs that the lawyers should pay out in advance for them.

Other than 10%, the remaining percentage (=38%-10%) was applied to the above expenses. If you want to know whether our law firm correctly applied the expenses to each client, I want to explain it in detail face to face.

In addition, the travel expenses are more than the quadruple of the travel expenses of American law firms.

When our law firm put together all of the expenses incurred from 1994, the remaining percentage(=38%-10%) is far less than the actual expenses. Our law firm calculated the expenses

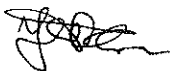
for the clients in a defensive way.

And, US 200 dollars was not a filing fees but a deposit to prove whether a client filed her claim with our law firm. Our law firm explained the clients as a filing fee. It was because our law firm let them understand it easily. It is not a filling fee. Our law firm returned and is returning it to the clients who did not want to keep their filing with our law firm. If it were a filing fee, our law firm is not obliged to return.

Our law firm only charged 10% as the attorney's fees. We have kept the provisions of Article IX of Annex A to the Settlement Facility and Fund Distribution Agreement and Q11-4 to the Claimant Information Guide. Our law firm never violated the rules of Dow Corning Reorganization Confirmation Order. Our law firm witnessed the law firms that walked away from representation for their clients just because this case is doomed to be a loss to them. However, our law firm did not walk away from this class action because of the commitment to the clients, the doctors and the other intermediaries who are waiting for actual result in the form of check from the SF-DCT.

In conclusion, I believe that it is inappropriate for the Claims Administrator to ask me to submit detailed information as to the attorney's fees under the circumstances that the SF-DCT flipped over their position on the result of mediation that the SF-DCT is obliged to pay US 5 million dollars to settle the Korean claims. Our law firm is waiting for the SF-DCT to respect the result of mediation even before the Court would rule on it.

Sincerely,



Yeon Ho Kim

Date: July 18, 2017