

Case No.: 23-1936

United States Court of Appeals for the Sixth Circuit

In re: SETTLEMENT FACILITY DOW CORNING TRUST

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KOREAN CLAIMANTS

Interested Party - Appellant

v.

DOW SILICONES CORPORATION; DEBTOR'S REPRESENTATIVES;  
CLAIMANTS' ADVISORY COMMITTEE

Interested Parties – Appellees

FINANCE COMMITTEE

Movant - Appellee

Response to Order to Show Cause

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Response to Order to Show Cause

A final order is defined as a decision that ends the litigation on the merits and leaves nothing for the court to do other than execute the judgment.

In bankruptcy, however, finality is construed more liberally and pragmatically because little benefit would be achieved by deferring an appeal until the entire case is resolved. Instead, an appeal that addresses specific disputes before the bankruptcy case concludes is more efficient and expedites the resolution of the case as a whole.

In bankruptcy, an order is considered either final or interlocutory based on the degree of action that must be taken following the entry of the order. Final orders involve a discrete issue that has been determined on the merits. The general standard used by most courts is that for an order to be final in bankruptcy, it must completely resolve all of the issues pertaining to a discrete claim, including issues as to proper relief. *In re Integrated Resources*, 3F.3d 49, 53 (2d Cir. 1993)

Joint Stipulation and Agreed Order for Procedures for Addressing Requests to Reissue Payments and to Establish the Final Distribution Date for

Such Claims of October 3, 2023 (ECF. No.1740) resolves the issue of the 109 Korean claimants who asked the SF-DCT to issue the replacement checks but were denied. The paragraph 1 of the Order specifically wrote, “Checks that expired before June 3, 2019 shall not be eligible for a request for reissuance. There is no basis to find “good cause” to reissue such payments.” Due to this Order, the SF-DCT denied the Korean Claimants’ request for replacement checks so that the Order determined on the merits as to whether the Korean Claimants were entitled to receive the replacement checks.

There have been several Orders by the district court affecting the Korean Claimants although there was no provision in the Dow Corning Reorganization Plan as such. The Korean Claimants appealed from those Orders. There was no order of the appellate court for the Korean Claimants to show cause due to lack of jurisdiction even once.

Even if the Order of ECF No. 1740 is not final but interlocutory, the Korean Claimants request this court to certify an appeal under *Fed.R.Bankr.P. 8006* and *8004*.

Date: December 3, 2023

Respectfully submitted,

A handwritten signature in black ink, appearing to be "J. Lee", written in a cursive style.

(signed by) Yeon-Ho Kim  
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**CERTIFICATE OF SERVICE**

I hereby certify that on December 3, 2023, I have electronically filed the above document with the Clerk of Court by ECF system that will notify to all relevant parties in the record.

A handwritten signature in black ink, appearing to read 'Yeon-Ho Kim', with a long horizontal flourish extending to the right.

Date: December 3, 2023

Signed by Yeon-Ho Kim