

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 BRIAN CHMIEL COURT APPOINTED FINANCIAL ADVISOR
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, Brian Chmiel, CPA, Financial Advisor, declare as follows based upon my recollection and review of certain data and documents:

- 1 I am a Partner at Crowe LLP, which is a public accounting and consulting firm. In this capacity, I was appointed by the Honorable Denise Page Hood to serve as the Financial Advisor for the Settlement Facility-Dow Corning Trust (“Settlement Facility” or “SF-DCT”) pursuant to the Amended Joint Plan of Reorganization of Dow Corning Corporation (“Plan”).
- 2 I have reviewed and am familiar with 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 (“Motion to Terminate”).
- 3 As Financial Advisor, I have knowledge of the books and records of the SF-DCT, the management and investment of the assets of the Settlement Fund, the annual audit of the Settlement Fund, the procedures for verifying and issuing payments for Fundable Expenditures under the terms of the Plan, the operational budgets for the SF-DCT, and the funding for the Litigation Facility pursuant to the Plan. I have personally conducted procedures to reconcile the records maintained by the SF-DCT, the Trust, and the Paying Agent to confirm that all distributions are properly documented and that expenditures are in compliance with the budgets approved by the Court. I have personally arranged for the completion and filing of all tax returns during the operation of the SF-DCT since Crowe’s appointment as Financial Advisor. In addition, under my direction, Crowe tax

professionals reviewed and verified that the first two years of tax returns (2001 and 2002) were filed by the Interim Financial Advisor.

- 4 Since the Effective Date, Dow Corning Corporation (now known as Dow Silicones Corporation) has made all funding payments to the Settlement Facility that have become due and payable under the terms of the Funding Payment Agreement.
- 5 As Financial Advisor, I confirm that there is one uncashed claim payment with sufficient available funds in the claim bank account; that the SF-DCT issued the final claim payment checks in August of 2024; and that all other claim checks have either been cashed or have expired.
- 6 As Financial Advisor, I confirm that all payments due pursuant to the Quebec Breast Implant Settlement Agreement, the Ontario Breast Implant Settlement Agreement, the B.C. Class Action Settlement Agreement, and the Australia Breast Implant Settlement Option have been made.
- 7 As Financial Advisor, I confirm that all payments due for Class 14 under the Domestic Health Insurer Settlement Agreement have been made as part of the Effective Date payments.
- 8 As Financial Advisor, I confirm that all payments due for Class 15 Government Payor Claims have been made as part of the Effective Date payments.
- 9 As Financial Advisor, I confirm that a 50% Class 16 payment in the amount of \$12,741,395 was remitted on June 7, 2019.
- 10 As Financial Advisor, I confirm that on December 31, 2021, in conjunction with the Court Order approving the 2nd 50% of Second Priority Payments, the Trust recorded \$14,073,724 in Claims Payable for the 2nd 50% Class 16 payment to be remitted to the Dow Chemical Company, subject to the terms of the funding agreement.
- 11 As Financial Advisor, I confirm that the Allowed administrative costs have been paid or that provision has been made to make such final payments as are authorized by the Court.
- 12 As Financial Advisor, I confirm that the investment managers originally engaged to invest the assets of the Settlement Fund have completed their tasks and have been appropriately discharged; I confirm that the bank accounts established for the distribution of claim payments will be closed after the presentment or expiration of the last claim payment check; I confirm that the bank account established for the payment of administrative expenses will be closed upon completion of any wind down activities authorized by the Court; and I confirm that arrangements have been made to complete the final audit and tax return for the SF-DCT at the conclusion of the wind down process.
- 13 As Financial Advisor, I confirm that all funding payments required of the Reorganized Debtor under the Plan and pursuant to the funding procedures adopted by the Finance

Committee have been made timely and that there are no outstanding requests or need for funding payments.

- 14 As Financial Advisor, based on my knowledge and the circumstances today, the amounts remaining in the SF-DCT account and budget are sufficient to cover the costs to pay all amounts that will be due to complete and terminate the Trust if the Motion to Terminate is approved by the Court prior to the end of December 2024 and the Settlement Facility wind down is completed by March 2025 (61-90 days). If the Settlement Facility wind down activities extend beyond the end of March 2025, additional funding may be required.

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

Executed this 10th day of November 2024.



Brian Chmiel