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**Memorandum to the Finance Committee from the Independent Assessor:
December 2010**

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 2010 and 2011:

<u>Results Period</u>	<u>Memorandum Delivered</u>
Third Quarter 2010	December 2010
Fourth Quarter 2010	March 2011
First Quarter 2011	June 2011
Second Quarter 2011	September 2011

The schedule by quarter will remain the same for years 2011 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 third quarter of 2010 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.