



Simon Galperin
5 Mylesview Place
Toronto, Ontario
M2N 2M7, Canada
Tel. (416) 512-0410
Fax. (416) 512-1886
cangate@connection.com

MAR 29 2004

LEGAL SERVICES

March 16, 2004

Hon. Edward R. Korman
Special Master Judah Gribetz
Holocaust Victim Assets Diligation
P.O. Box 8300
San Francisco, CA 94128-8300

RE: Distribution and Recommendation for Allocation of
Unclaimed Residual Funds

Dear Sirs:

I feel that it is much too soon -to say the least- to consider the funds that remain unclaimed by the Deposited Assets Class as "residual", and to make them available for distribution to other parties.

As you know very well, not nearly enough has been done to properly research all available data in the Swiss bank archives and to make it available to the public. As well, not enough time has been given to potential owners to submit their claims.

You therefore have no basis to consider these funds "unclaimed" yet.

The CRT has a legal right to demand and obtain full cooperation from the Swiss banks. It must exercise this right until they are completely satisfied that ALL accounts belonging to holocaust victims have been identified and that any surviving heirs are permitted to know about them. Only then should you deem any left over funds available for reallocation.

As it stands now, only a portion of all dormant holocaust era bank accounts have been made available to the CRT for

investigation, and very few of those have been published. As a result a very disproportionate handful of people have had any chance to submit a claim.

Furthermore, out of those that have been "awarded" a claim, many of them were for accounts with "unknown value", and they have had to be content to receive a paltry, unrealistic average value amount.

Another issue which needs much attention is the compensation for punitive damages to the heirs of these accounts. A person who slips on a piece of ice on the street is given more consideration in this respect. Is there no recognition for the loss and damages caused to those who have been denied their family's entire savings for 60 years?

All these issues must be dealt with before you can say that you have done "every effort to return these bank accounts" to their rightful owners. So far, it can be said that a very few of these owners received restitution, a few more received more like compensation, and most of them received nothing at all.

It is clear that your efforts must be concentrated on properly finishing the task set forth in the Settlement Agreement: the PROPER restitution of ALL dormant Swiss bank accounts belonging to Jewish victims of the Nazi regime.

Sincerely,

S. Galperin

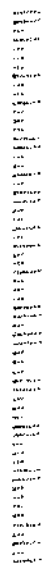
Simon Galperin
Case Nbr. CV 96-4849

SIMON GALBEAN
5 MILES/STATION PLACE
NORTH YORK, ONTARIO
M2N 2H7, CANADA



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HOLOCAUST VICTIMS ASSETS DELIGATION
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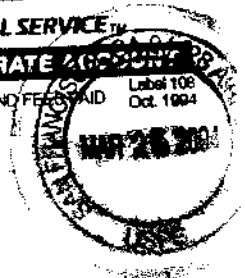
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