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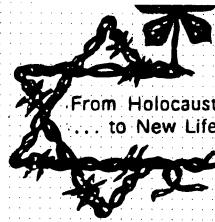
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LEGAL SERVICES

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OF JEWS — FORMER PRISONERS
OF GHETTO AND NAZI
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у м. Києві, код ЄДРПОУ 20024296 МФО 321983

Україна, 01103, м. Київ, вул. Неманська, 7
тел./факс: (380 44) 294-64-18
e-mail: kogan@gu.kiev.ua

№ 9/1
12 of March 2004

Holocaust Victims Assets Litigation
P.O. Box 8300
San Francisco, CA 94128-8300
U.S.A.

Dear ladies and gentlemen,

The letter that we sent you on the 30 of January 2004 became the last document that was signed by our chairman Igor Kogan who died on the 23 of February 2004. He was a person who gave out a lot of strength and energy to protect victims of the Holocaust. We miss him, and it is difficult without him.

Concerning comments and rationales that we represent. We consider that we need 2-3 experts who could make, prepare and fulfill further business and plans that should be supported financially. We also have to find these experts and their work has to be paid. Our organization doesn't have funds to do it. Your letters contain specific terminology in particular as jurisprudence and sociology. Therefore, our translation is not fully comply with your intentions. Is it possible in future to correspond with you in Russian language, because in official translation office we have to pay 20-30 USD per one translated page?

Concerning items 1-6. We can comment the living conditions in our country in the following way. Ukraine is a Central European country, and nowadays according to the national income it is in the number of the most backward underdeveloped countries. Over 90 % of the population in the country is below the line of poverty.

The prices for food, articles of prime necessity, public utilities, medicines, washing materials have increased in 8-10 time comparing to 80s years. During these years the population of Ukraine was decreased on 5 million people. The country can't provide a normal living conditions to working people, and furthermore to pensioners. The size of pension has decreased in 5-6 times. Pensions are not enough even to cover payment for a flat, not to mention medical treatment and normal food. Their size of pension is in one dollar per day and it does not provide the most minimal needs, because almost all funds go for medical treatment and medicines.

There is 4 million Holocaust victims living in Ukraine. 63% of them are former prisoners of a ghetto, Nazi concentration camps and other places of compulsory treatment, 34% are survivors of mass executions places and people who were hiding on occupied territories, 3% are slave labor workers. For today most of survivors are living in Odessa, Vinnitsa, Chernovtsy, Kiev and Kharkov regions. According to the age structure of Holocaust victims we can subdivide them into following groups: 63-70 years old - 48%, 71-75 years old - 18 %, from 76 and older - 34 %.

In the senior age group there are many lonely people requiring care. 53 % of the Holocaust victims are recognized as invalids of the war or invalids of the general diseases. The majority of survivors has nervousness and mental deviations, and sleep disturbance. More than 45 % of survivors are not able to walk and it means for them not be able to communicate and take care of themselves. Death rate among this category of people in 1,5-2 times exceeds this parameter among the population of the country of similar age. Because of the consequences of Chernobyl accident up to 40 % of these people die from cancer. Quality of medical services has sharply decreased in the country. If in 80s medical treatment was free-of-charge, now the prices come up to the level of the Western countries.

For the item 5.

Construction of the building

Name	In square meters	Number of people	Total square meters
Rooms for residents	10 sq.m for a	20 pers.	200 .

	person		
Cabinets: director's office	15	1	15
consulting room	20	1	20
Manipulation's room	30	1	30
room for the person in charge of cultural activities	40	1	35
Library	30	1	30
Room of inventory for an invalid	40	1	35
Dining-room with the area of rest	50	1	50
Kitchen	30	1	30
Hall and corridors	100	1	55
Storages	30	1	30
Stairs	30		20
Sum total			550

Calculation of cost of the building

Average cost of building of 1 square meter for old people's home in Ukraine	USD 800
Total cost of building of 1 old people's home	USD 440 000
External communications	USD 45 000
Land improvement	USD 50 000
Planting of greenery around the area	USD 15 000
Small architectural forms	USD 30 000
Fence around the area	USD 30 000
Sum total for the one old people's home	USD 610 000
Sum total for 5 homes	USD 3 050 000

Running expenses

Staff workers

	monthly salary USD	Number of people on the post	Sum US\$
Director	250	1	250
Doctor	250	3	750
Trained nurses	180	5	900
Junior nurse	120	6	720
Cook	160	1	160
Person in charge of cultural activities	150	1	150
Metalworker	120	1	120
Street cleaner	90	1	90
Matron	130	1	130
Driver	150	1	150
Guard	150	3	450
Sum total			3 870

Annual general running expenses for 5 houses

	USD
Staff salary	3 870 x12x5 232 200
Payments for public utilities	5 500
Maintenance of technical equipment	1 000
Telephones	800

Postage	500
Purchase of books	450
Combustive-lubricating materials	900
Green plantations	350
Medical supplies	2 000
Diagnostics	60 000
Material help in case someone will get to the hospital	3 300
Payment for the surgeries	68 000
Sum total per year	375 000

For the item 6.

Name	Cost per one USD	Number	Sum USD
Replacement of joints surgeries	20 000	8 operations	160 000
Heart surgeries	40 000	5 operations	200 000
Other	4 000	25 operations	100 000
Payment for the hospital's beds	30 per 24 hours	60 persons for 10 days	18 000
Rest in a medical sanatorium (health center)	40 per 24 hours	100 persons for 20 days	80 000
Fare for the trip to sanatorium (in average)	30	100 persons	3 000
Payment for medications and complex diagnostics of infirm	500	78 persons	39 000
Total sum			600 000

For the item 8: Memorial complex Babiy Yar in Kiev.

Construction of the complex:

	in square meters
Halls	
Babiy Yar	200
Holocaust in Ukraine	200
Jews in the Big	
Patriotic war	150
Children who died in the Holocaust	100
Life of Jews before revolution	100
Life of Jews before the	
War of 1941-1944 years	100
Hall of memory of all who died in a ghetto	50
Participation of Jews in cultural	
life, in formation of industry and	
in organization of country defense	200
University, 10 cabinets for 30 sq.m each one	300
Conference hall	100
Synagogue	150
Library	50
Storages of funds	40
Offices of former prisoners	140
Veterans of the war	40

World Righteous	40
Cabinets of professors	90
Vestibule and halls	200
Corridors, water closet and technical rooms	1200
Sum total	3400

Calculation of cost of the building

Average cost of building of 1 square meter of public buildings in Ukraine		USD 2000.
Total cost of the building	2000x3 400	USD 6,8 million
Creation of exposition		USD 1,7 million
External communications		USD 0,3 million
Land improvement		USD 1 million
Small architectural forms		USD 0,5 million
Sum total		USD 10,3 million

Running expenses

Staff workers

	monthly salary in USD	Number of people on the post	Sum USD
Director	300	1	300
Professors	300	3	900
Research workers	200	10	2000
Guides	100	3	300
Equipment engineer	250	2	500
Technical personnel	100	10	1000
Main artist	200	1	200
Creators of exposition	150	3	450
Photographer	130	1	130
Librarian	70	2	140
Storage keeper	80	1	80
Total monthly expenses for maintenance of staff workers			6000

General running expenses in a year

		USD
Staff salary	6 000x12	72 000
Payments for public utilities		11 000
Maintenance of technical equipment		1 000
Telephones		1 200
Postage		300
Purchase of books		1 600
Internet		1 500
Combustive-lubricating materials		1 400
Care of green planting		5 000
Annual costs		95 000

I am waiting for your respond.

Sincerely yours,

Vasiliy Mihailovsky-Kats

Chairman of All Ukrainian Association



Mihalovsky

Association of Jews

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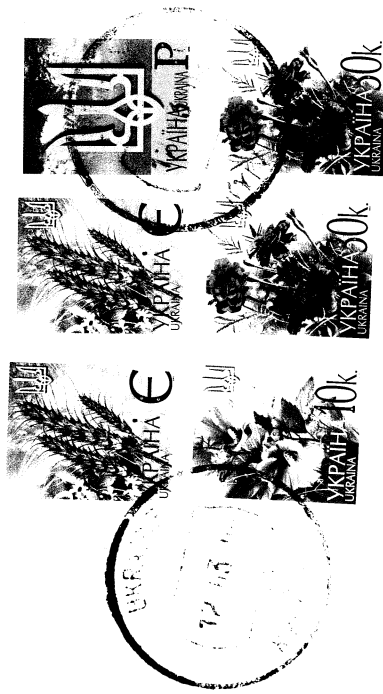
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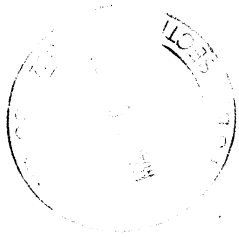
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