



S. SID GOLDSTEIN

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6882 Fiji Circle
Boynton Beach, FL 33437

30 January, 2004

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FEB 04 2004

LEGAL SERVICES

Special Master Judah Gribetz
Holocaust Victim Assets Litigation
P.O.Box 8300
San Francisco, CA. 94128-8300

RE: Request to speak in N.Y. Court
on distribution of excess funds in
Mar/Apr hearing 2004

Dear Mr. Gribetz:

As per order to the above address I wish to be heard on the meeting
to be held at court house in Bklyn N.Y. regarding the above subject.

Would appreciate to be acknowledge in reasonable time so I can attend
and be heard.

Thanking you in advance for your kind and prompt attention to the above
matter: I remain.

Sincerely yours,


Sybilla Katz Goldstein

SYBILLA B. GOLDSTEIN

6882 FIJI CIRCLE BOYNTON BEACH, FL. 33437
501-752-3300 E-MAIL: SYBGO@AOL.COM

January 30, 2004

Chief Judge Edward R. Korman
United States District Court
Eastern of District of New York
225 Cadman Plaza
Brooklyn, New York 11201

Re: In Re Holocaust Victims Assets Litigation
99 CIV 561 and 97 CIV 461
Claim of Sybilla Goldstein, daughter of Nathan Katz

Dear Chief Judge Korman:

I am writing you to state my objection to the Special Master's recommendation regarding allocation of possible unclaimed residual funds and request your action to support an allocation of those unclaimed residual funds be made to people, like me, who have documentary evidence that their property was looted with assistance of Swiss entities as a condition of gaining entry into Switzerland during the Holocaust. First, I will briefly describe the circumstances of my family's arrival in Switzerland. Then I will review the timeline of my interactions with the court on this matter. Finally, I hope to justify that you take action upon my family's (and other relevant claimants') behalf.

My father, Nathan Katz, exchanged Rembrandts with the Nazis for the safe passage of himself and 59 others from German occupied territories in 1942. Upon arrival in Switzerland, and throughout the balance of the war, my father was forced to compensate the Swiss Government in the form of paintings to remain in the country and not be sent into German hands.

I filed a claim on behalf of my siblings and myself in 1999. The Special Master left out the looted class in his recommendations of 2000. We came before the court in the Fall of 2000 to present our evidence of looting by the Swiss Government as supported by declassified Office of Strategic Services (OSS) documents. During June of 2001 we filed an appeal to the Appellate Court. In June of 2001 we met in your chambers with our attorney and Prof. Neuborne. During this meeting you accepted our OSS documents and told us that we would be considered for a distribution of an amount to be determined. We gave up our appeal based on the knowledge that we could be included in the next distribution. You requested a valuation of the paintings. We secured a valuation from Christies and submitted it to the Special Master in January of 2002.

Time passed without action and I wrote you in January of 2003 to request a meeting to resolve our claim. A conference call between you, Prof. Neuborne and my attorney followed a few days

latter. My attorney reported that you stated that the second distribution would be made by the end of 2003 and that you would look into our claim. Subsequently, the Special Master issued an interim report that recommended against compensating the documented looted class. Thus, contradicting the premise for dropping our appeal. Again a year has passed and, like so many other victims of Hitler, my siblings and I are getting older and nearing the twilight of our lives. We learned that a distribution is planned for March and request that you take action to ensure we receive fair compensation for the victims and survivors suffering by granting us \$15 million as supported by the Christies valuation.

The following excerpts from Prof. Neuborne's letter dated July 20, 2001 support my argument:

"The secondary distribution will be pursuant to scrupulously fair and transparent procedures, and will, I anticipate, be presided over by Judah Gribetz as a Special Master, and ultimately Judge Korman."

"In connection with such a secondary distribution, I will support a thoughtful plan to provide compensation to persons with clear documentary evidence that supports that their property was looted by Swiss entities as a condition of gaining entry into Switzerland. I believe that the documentation you have developed showing that valuable paintings were surrendered to the Swiss consul as the price of gaining entrance into Switzerland would satisfy such criteria."

Since we are in fundamental agreement about the desirability of establishing a mechanism to provide compensation for claims supported by documentation...I hope that you agree that no reason exists to pursue your pending appeal."

Enclosed please find a copy of a letter dated January 19, 2004 written to the Special Master by our attorney.

Thank you for your attention to this matter. We look forward to your reply.

Sincerely,



Sybilla Goldstein

FROM



S. Goldstein
6882 Fiji Cir
Boynton Beach, FL 33437
Zip _____

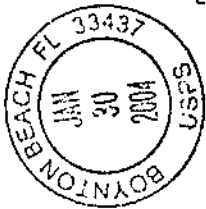
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Writer's Direct E-Mail:
sstrenger@sgnblaw.com

January 19, 2004

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Special Master Judah Gribetz
Holocaust Victim Assets Litigation
P.O. Box 8300
San Francisco, CA 94128-8300

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FEB 02 2004

LEGAL SERVICES

Re: Objection to Special Master's Recommendation Regarding Allocation of Possible Unclaimed Residual Funds and Request For An Allocation Of Those Unclaimed Residual Funds To Be Made To Persons With Documentary Evidence That Their Property Was Looted with the Assistance of Swiss Entities As A Condition Of Gaining Entry Into Switzerland

Dear Special Master Gribetz:

The undersigned represents Sybilla Katz Goldstein and the decedents of Nathan Katz in connection with their request that they receive compensation from any residual unclaimed funds which remain following distributions made in accordance with the approved "Distributed Plan" that is part of the settlement of the Holocaust Victim Asset Litigation.

**OBJECTION TO RECOMMENDATION FOR ALLOCATION
OF POSSIBLE UNCLAIMED RESIDUAL FUNDS**

As you are aware, there was great debate during the development of the "Settlement Plan" as to whether individuals such as Mrs. Goldstein and her siblings who could document that valuable art works belonging to their family was looted by Swiss entities, or looted with the assistance of Swiss entities, would be entitled to compensation from the Settlement Fund. It was ultimately decided that the "Looted Art Class" would not receive a portion of the original Settlement distribution.

At the confirmation hearing for the Settlement Plan, Mrs. Goldstein's counsel attempted to introduce into the record recently declassified World War II era documents from the U.S. Office of Strategic Services (the "OSS") which verified that her father, Nathan Katz, a well known art dealer, was required to turn over valuable art to Swiss Authorities in order to permit his family safe passage into Switzerland. For reasons unknown to the undersigned, this evidence

Special Master Judah Gribetz
January 19, 2004
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did not become part of the record before Chief Judge Korman even though it was raised during the confirmation hearing. This evidence allayed the concerns raised over the difficulty in establishing looted art claims.

Mrs. Goldstein appealed Chief Judge Korman's approval of the Settlement Plan that ignored her looted art claim to the Second Circuit. While the appeal was pending a conference was held by Chief Judge Korman with Mrs. Goldstein, her prior attorney, Vincent Gerardi, Esq. and Burt Neuborne, Esq. At this conference Mr. Gerardi presented the OSS documents to Chief Judge Korman and Mr Neuborne again. It was stated to Mrs. Goldstein that consideration would be given to include in any "secondary distribution plan" a mechanism to compensate those individuals such as Mrs. Goldstein who have documentary evidence to support a looted art claim.

As a result of this conference, Mrs. Goldstein, upon a belief that her claim would be considered in the future, withdrew her objection and appeal to the Settlement approval.

Annexed hereto as Exhibit "A" is a letter written by Mr. Neuborne dated July 20, 2001 in which he confirms the meeting that occurred with Chief Judge Korman and his support that a secondary distribution should include a mechanism to provide compensation to persons with clear documentary evidence that their property was looted by Swiss entities as a condition of gaining entry into Switzerland. Mr. Neuborne states in his letter "I believe that the documentation you have developed showing that valuable paintings were surrendered to the Swiss counsel as the price of gaining entrance into Switzerland would satisfy such criteria."

As you know, I have been in contact with both yourself, Mr. Neuborne and have had a subsequent telephone conference with Chief Judge Korman and Mr. Neuborne regarding the subject matter of Mrs. Goldstein and her sibling's request to receive a distribution to compensate them for the looting of their families valuables. During these telephone conferences I was advised that consideration would be given to include a mechanism to compensate those intentionally overlooked by the original Distribution Plan, such as Mrs. Goldstein and her siblings.

Despite the above your proposed plan for the distribution of unclaimed residual funds does not provide for any mechanism to compensate to Mrs. Goldstein and those similarly situated nor does it address why such compensation would now not be appropriate. This failing is even more egregious in view of new evidence that has to light as to the Swiss involvement in looted art such as the Final report of Independent Commission of Experts Switzerland- Second World War (ICE). See e.g., *Flucht-Raubgut Der Transfer von Kulturgutern in und uber die Schweiz 1933-1945 und die Frage der Restitution*.

Therefore, Mrs. Goldstein objects to your proposed secondary distribution plan as it fails to adequately address, and redress in the interest of justice, the evil which her family was

Special Master Judah Gribetz
January 19, 2004
Page -3-

subjected to and will leave her family with no alternative but to remain a forgotten victim.

PROPOSAL FOR ADDITION TO SECONDARY DISTRIBUTION PLAN

Mr. Neuborne in his letter of July 20, 2001, supports that any secondary distribution include a plan to compensate persons with clear documentary evidence that their property was looted by Swiss entities as a condition of gaining entry into Switzerland. See exhibit "A".

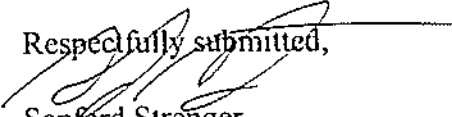
It is respectfully submitted that your proposed plan for a secondary distribution be so modified and that a mechanism be created under which an individual who can demonstrate through documentary evidence that they were subjected to having their property looted by Swiss entities as a condition of gaining entry into Switzerland will receive compensation equivalent to the value of that property as can be determined by appraisals provided by a reputable art dealer such as Christies.

It is respectfully submitted that the inclusion of compensation for such a class of individuals will not open a flood gate of claims which would dilute either the administrative staff nor any unclaimed funds.

As demonstrated to Chief Judge Korman and Mr. Neuborne at the conference held with Mrs. Goldstein, documentation can be quickly reviewed by a single administrator. An administrator can also determine the compensation due based upon appraisals of the looted art from a reputable source.

Mrs. Goldstein, her siblings and those similarly situated were intentionally overlooked in the original Distribution Plan. Now that all those who that plan sought to compensate have been compensated fundamental fairness dictates that the overlooked parties should be compensated prior to unclaimed funds being replewed into the original Distribution Plan framework. It is only in this way overlooked parties will not remain intentional forgotten victims.

Respectfully submitted,


Sanford Strenger

SS:ger
cc: Mrs. Sybilla Katz Goldstein
Burt Neuborne, Esq.



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Burt Neuborne

*John Norton Pomeroy Professor of Law
Legal Director, Brennan Center for Justice*

July 20, 2001

Vincent Gerardi
1539 Franklin Avenue
Mincola New York 11501

Dear Mr. Gerardi:

I am glad that we had a chance to talk, and to have your clients meet with Judge Korman.

This will confirm my belief that, once the claims process has been completed in connection with the deposited assets class, it is unlikely that we will be in a position to distribute the entire \$800 million to the deposited assets class because the Swiss banks have destroyed much of the documentary evidence needed to trace many accounts. It is impossible to know the precise amount that cannot be distributed, but estimates range from \$400 to \$100 million. That amount will be the subject of a secondary distribution to remaining class members. The secondary distribution will be pursuant to scrupulously fair and transparent procedures, and will, I anticipate, be presided over by Judah Gribetz as a Special Master, and ultimately by Judge Korman.

In connection with such a secondary distribution, I will support a thoughtful plan to provide compensation to persons with clear documentary evidence that their property was looted by Swiss entities as a condition of gaining entry into Switzerland. I believe that the documentation you have developed showing that valuable paintings were surrendered to the Swiss consul as the price of gaining entrance into Switzerland would satisfy such criteria.

In addition, I hope that we can develop facts needed to support an application to the

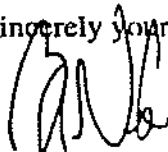
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German Foundation in connection with Nazi looting of the Katz collection in the Netherlands. Such an effort should concentrate on showing that at least a portion of the Katz collection found its way into the hands of German art dealers and auction houses. An application should be filed with the International Organization on Migration in Geneva, which is functioning as the secretariat for the property claims panel established by the German Foundation.

Since we are in fundamental agreement about the desirability of establishing a mechanism to provide compensation for claims supported by documentation implicating Swiss entities as having required the surrender of property as the price of obtaining entry into Switzerland, I hope that you agree that no reason exists to pursue your pending appeal.

As Judge Korman explained to you, he is unable to make any commitment concerning whether there will be a secondary distribution, and, if so, what the criteria governing such a distribution will be. That is why I objected to the use of the word "assurance" in your motion for leave to withdraw the appeal. I believe, however, that such a secondary distribution will occur, and I am confident that Special Master Gribetz and Judge Korman will give my views serious consideration at that time.

I look forward to working with you

Sincerely yours,



Burt Neuborne

cc: Chief Judge Korman

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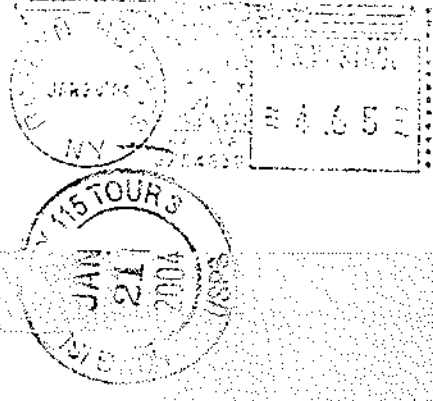
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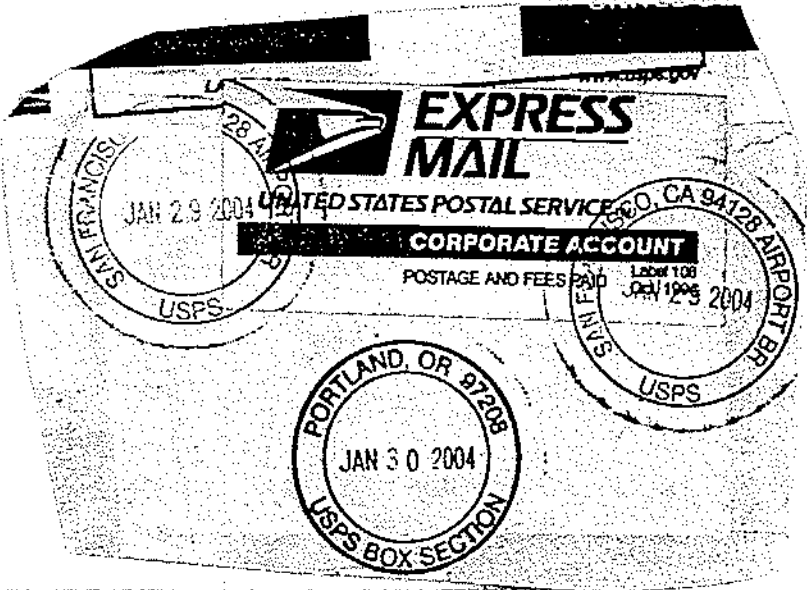


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