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October 12, 2007

Hon. Edward R. Korman  
United States District Courthouse  
225 Cadman Plaza East  
Brooklyn, NY 11201

Dear Judge Korman:

The American Jewish Joint Distribution Committee ("JDC") hereby submits to the Court a programmatic report and financial audit concerning the vital humanitarian services provided in 2006 by Swiss Banks Settlement funds to some of the 117,000 destitute Jewish victims of Nazi persecution living in the Former Soviet Union ("FSU").

On January 31, 2007, the Court approved the plan submitted by JDC for the welfare services to be provided in 2007 to Jewish Nazi victims in the FSU and the budget of \$15,395,192 as described in the JDC letter of January 22, 2007. The Court also approved JDC's request that the Court initially release the first half of this amount (\$7,697,596) for the operation of the Hesed programs in 2007, with the balance to be requested by JDC after submission to the Court of a programmatic report and audit of the services provided and Settlement funds spent in 2006.

JDC respectfully now requests that the Court release the second half of the funds, \$7,697,596, which are needed for the services to be provided by the Hesed programs to Jewish Nazi Victims in the FSU during the second half of 2007. JDC also requests reimbursement for the invoices totaling \$82,390 which have been paid to Ernst & Young for the cost of the 2006 audit performed in the FSU. In addition, in accordance with the Distribution Plan, JDC may request an amount not to exceed 2% of program funding to be used for monitoring and oversight of welfare programs in the FSU. In connection with the Court's prior approval of the 2007 budget, we also request reimbursement of \$307,903 for monitoring and oversight expenses in the FSU for calendar year 2007, to be shared by JDC and the Conference on Jewish Material Claims Against Germany ("Claims Conference").

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Thank you again for your continuing support for the welfare services provided to destitute Jewish victims of Nazi persecution in the FSU.

Respectfully submitted,

  
Steven Schwager  
Executive Vice President

cc: Judah Gribetz  
Shari Reig