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STEWART W. RICHARDS  
(1903-1973)  
CYRIL F. O'NEIL, JR.  
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September 11, 2000

Hon. Edward R. Korman  
Chief Judge  
United States District Courthouse  
225 Cadman Plaza East  
Brooklyn, N.Y. 11201

Re: In re Holocaust Victim Assets Litigation  
96 Civ 4849 (ERK)(MDG)

Dear Chief Judge Korman:

Enclosed herewith is the Special Master's Proposed Plan of Allocation and Distribution of Settlement Proceeds (the "Proposal").

You have done me great honor in allowing me to serve as Special Master in this action. In the almost two years since you first appointed me, I have worked hard to fulfill the heavy responsibility of seeking to fashion a Proposal that satisfies not just the requirements of law, but also the mandate of fairness to the members of the class, wherever they live and whatever their circumstances.

I very much appreciate the kind words you had for me in your Memorandum and Order approving the Settlement Agreement. I would be remiss, however, if I did not share the credit for them, for many people contributed their time, intellect and caring to this task.

My colleagues at Richards & O'Neil have been unwaveringly supportive of this endeavor in ways that go far beyond any reasonable expectation. I believe the Proposal is far the better for their support.

One colleague in particular deserves my special gratitude. Shari C. Reig has, since virtually the first day, worked full-time with me on this assignment, bringing to it an extraordinary brilliance and a fervent commitment that I have rarely before encountered. Shari's efforts have been indispensable to whatever merit this Proposal may have.

Hon. Edward R. Korman

September 11, 2000

Page 2

I have been fortunate to have had the assistance of others at Richards & O'Neil, notably Ted Poretz and Alyson M. Weiss, whose insight and devotion to this project cannot be measured. Others at my firm, among them, Antoinette Abbruzzese, Mary B. Carter, Thomas G.A. Brown, and Margot O'Connor, also merit recognition.

Your assignment could not have been completed without the assistance of many other people too numerous to mention. I would like to single out for special recognition some of the organizations which, if Your Honor approves this Proposal, will have continuing responsibility for implementing it under your supervision. They include the Claims Resolution Tribunal, notably Chairman Paul A. Volcker and Counsel Michael Bradfield; the Claims Conference, especially Rabbi Israel Miller, Saul Kagan, Gideon Taylor and Greg Schneider; the American Jewish Joint Distribution Committee, notably Michael Schneider and Herbert Block; and the International Office of Migration, particularly Norbert Wühler. My thanks also go to Lead Settlement Counsel Professor Burt Neuborne and Morris Ratner.

As you know, this lawsuit is about more than law; it is equally about important aspects of the tragic history that is the Holocaust. As much as I have been assisted by the persons named above and others, many scholars and archivists have informed and guided us. Two institutions stand out: the United States Holocaust Memorial Museum and the nearby library of the American Jewish Committee, whose librarians Cyma Horowitz and Michele Anish have been particularly gracious.

Finally, the fact that an action seeking at least some small redress for the elderly and powerless victims of the Holocaust could have been heard in an American court of law should be a constant reminder of the greatness of our legal system. Without Your Honor's unfailing wisdom and guidance, this settlement could not have been achieved. I remain deeply grateful for the opportunity to have been of service to the Court and to the members of the class.

Sincerely,



Judah Gribetz