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Iris Posner, President Lenore Moskowitz, Vice-President

RECEIVED

DEC 2 2 2003

December 3, 2003

LEGAL SERVICES

To: Holocaust Victim Asset Litigation (Swiss Banks)
Re: Distribution of Excess and Unclaimed Funds

We are writing regarding the disposition of excess and unclaimed funds resulting from the Swiss bank settlements.

First, we respectfully recommend that all settlement proceeds first be distributed to Holocaust survivors and their heirs in "compensation" of their financial and personal losses as well as to meet the current economic and other needs of survivors and help ensure they can live their lives in dignity and good health.

Second, after allocation of settlement funds for the above mentioned purposes, should funds remain, we would like to lend our support in general for distribution of such funds to non-profit organizations which engage in Holocaust, law and justice/human rights research, education, and documentation. The Institute on the Holocaust & the Law at Touro Law Center, is one such organization. It studies and analyzes the role of the law and legal institutions in the Holocaust and its aftermath. Conferences and events featuring prominent jurists, legal experts and historians educate society about the formulation of law to carry out the aims of the Nazi regime as well as the subsequent application of law to address the wrongs inflicted. The Institute utilizes the historic lessons of the Holocaust to foster an understanding of the importance of an independent judiciary and legal ethics in contemporary society.

Most importantly, The Institute on the Holocaust & the Law seeks to answer two critical questions: How did a society make the frightful transformation to the calculated formulation of laws and legal structures to advance violence, terror and the extermination of millions? Can the use of law to intimidate and extinguish ever happen again? We believe these questions must be answered on behalf of the Six Million and all Holocaust survivors, and so we believe The Institute On The Holocaust & the Lawis worthy of your consideration for residual funds should they become available.

Respectfully

Iris Posnei







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