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UNITED STATES DISTRICT COURT

EASTERN DISTRICT OF NEW YORK
225 CADMAN PLAZA EAST
BROOKLYN, NEW YORK 11201

CHAMBERS OF
EDWARD R. KORMAN
CHIEF JUDGE

December 4, 2006

Yisroel Schulman, Esq.
President & Attorney-in-Charge
New York Legal Assistance Group
450 W. 33rd St.
New York, NY 10001-2603

In re Account of Josef Spira

Dear Mr. Schulman:

I have your letter of November 3, 2006 asking that I issue a decision in this appeal. On November 29, 2006, I issued a Memorandum and Order formally amending Article 28(a), which eliminated the presumption on which you rely for this appeal. The amendment is based on my conclusion that the presumption is unreasonable in light of the evidence regarding the ability of persons, such as Mr. Spira, to obtain access to funds in Swiss banks seven months prior to the occupation of Poland by the Nazis.

I will not repeat here the full discussion of the issue that is contained in the Memorandum and Order – a copy of which I sent you. Suffice to say that it compels the rejection of your appeal. I address here the principal argument you have made in your appeal, namely, that even if the presumption was unfounded, we were bound to apply it to claims made prior to the formal amendment of Article 28.

I do not know of any legal authority for this proposition. The one valid argument that you make is that, if he had known that the presumption did not apply, Mr. Spira would have provided additional evidence to support the claim that he did not receive the funds deposited in the Swiss bank. In order to obviate any possible prejudice to Mr. Spira from this reliance, I will allow you to provide the CRT with any additional evidence relevant to this issue. Moreover, to the extent that NYLAG expended its limited resources assisting Mr. Spira, in reliance on Article 28, I would be willing to entertain an application for counsel fees.

Yisroel Schulman, Esq. Page 2

Let me say, in closing, that I admire and respect the vigor with which you have represented Mr. Spira and others in the process. I do so notwithstanding the sharp pen with which you write. I have considered your arguments carefully. Indeed, the correspondence attached to the Memorandum and Order demonstrates that, even after our meeting on August 8, 2006, in which I advised you that I would not apply a presumption that was not consistent with the historical facts, the issue was given yet another thorough review. Moreover, as I have already indicated, I am willing to take concrete steps to address any claim of prejudice to Mr. Spira and NYLAG.

Very truly yours,

s/ Judge Edward R. Korman