

**Testimony of Rabbi Abraham Cooper
Associate Dean and Director of Global Social Action
The Simon Wiesenthal Center**

**United States Senate Judiciary Committee Hearing
The Truth Revealed: Hidden Facts Regarding Nazis and Swiss Banks**

February 3, 2026

I. Introduction.

Good morning, Chairman Grassley, Ranking Member Durbin, Ranking Member of the Subcommittee on Federal Courts, Oversight, Agency Action and Federal Rights Whitehouse, and distinguished members of the United States Senate Judiciary Committee. Thank you for inviting me to present testimony at this bipartisan hearing entitled “The Truth Revealed: Hidden Facts Regarding Nazis and Swiss Banks.”¹

Your oversight investigation represents an unprecedented opportunity to uncover and document long-hidden truths about the concealment and retention of Nazi assets during and after World War II by Credit Suisse Group AG, now UBS Group AG, including assets unaddressed in prior investigations.² Apart from documenting the significant extent to which Swiss institutions operated in the service of the Nazis, it is the Simon Wiesenthal Center’s (“SWC”) belief that this investigation and hearing are critically important for three reasons:

First, this investigation sheds new light on the interdependence of the Nazi’s acts of genocide and the banks and financial systems that significantly deepened and enabled those criminal acts to foment and grow. For too long, those who helped finance the Holocaust have hidden the full scope of their role and the profits they obtained because those truths are inconvenient at best and, at worst, expose the accumulation of wealth from the spoils of war.

Second, history demands accuracy and full accountability. Investigating the financial transactions of Swiss banks decades ago is not simply an exercise in correcting the historical record. It is a predicate to truly understand the unfiltered facts that contributed to the worst genocide in history. After all, those who do not know history are condemned to repeat it. In an increasingly intolerant world, there may be no bigger contribution to overcoming that which divides us than to learn from the past and use that knowledge to cast off the false veneer of history and promote peace and tolerance.

Third, as a nonprofit organization which has and continues to be engaged on this topic for decades as part of its nonprofit mission, SWC believes an objective of this investigation is the pursuit of historical truth without reprisal. No one should be permitted to suppress, silence, or discredit an American human rights organization simply because it exercises constitutionally protected rights to investigate and publish accurate information about Nazis and their financing.

It is well established that Nazis employed a vast network of financial institutions and banks in Switzerland as a haven during World War II. Both valuables plundered from victims (for example, gold, art, and money) and illegal criminal proceeds from Nazi war profiteering flooded into Switzerland to enjoy the protection and anonymity afforded by the country’s bank secrecy laws. For decades, significant parts of the historical record were walled off from public

¹ I would like to recognize the SWC Executive Leadership and Board of Trustees, SWC Latin America regional office, the Independent Ombudsperson Neil Barofsky, and our counsel at Stein Mitchell Beato & Missner LLP in Washington for their dedication to this investigation in a global pursuit of truth.

² UBS acquired Credit Suisse in June 2023. Credit Swiss ceased to exist, and UBS inherited all existing liabilities. The investigation discussed herein focuses on Credit Suisse’s conduct and archival materials before and after the acquisition in 2023 at which time UBS assumed responsibility and control.

review and judgment. However, what is done in darkness always comes to light in time. Indeed, there is nothing more important than truth **and** accountability for those who commit or support crimes against humanity and choose strategically to deny and suppress their material role. This investigation and hearing will force truth into the light so history can be seen for the reality it was and judged accordingly. As Simon Wiesenthal said, “I want people to know the Nazis weren’t able to kill millions of people and get away with it.”

It also is important to establish a permanent public record of newly uncovered documents and facts, ensuring lasting historical accuracy for future generations while taking steps toward meaningful accountability from those who enabled or profited from Nazi crimes. In the wake of the October 7 terrorist massacre, and at a moment when antisemitism is surging worldwide and efforts to distort or deny Holocaust history are intensifying, the Committee’s actions under your leadership, Chairman Grassley, have sent a powerful and unequivocal message that the United States remains steadfast in the pursuit of truth and justice.

II. Background on SWC and Rabbi Cooper.

SWC was founded in 1977 by Dean Emeritus Rabbi Marvin Hier and it operates as a not-for-profit 501(c)(3) organization. I have served as the Associate Dean and Director of Global Social Action for SWC since the organization’s inception. Through my position at SWC, I have met with countless world leaders advocating for the Jewish people. These meetings included Pope Leo XIV, Pope Francis, Pope Benedict XVI, Pope John Paul, U.S. and foreign presidents and prime ministers, including the new Syrian President and other foreign ministers. I also served as Chair of the bipartisan United States Commission of International Religious Freedom in 2023-2024.

SWC is a human rights organization that confronts antisemitism and bigotry, promotes human dignity and tolerance, and defends democracy and freedom. It teaches future generations the lessons of the Nazi Holocaust, empowering them with the knowledge to prevent mass genocide in the future. Inspired by Simon Wiesenthal, the heroic Holocaust survivor and pursuer of justice for the victims of the Holocaust, SWC is dedicated to holding all participants in the torture and mass murder of all peoples during the Holocaust legally and morally accountable, including businesses and financial institutions that facilitated the genocide and later provided financial sanctuary to Nazi perpetrators fleeing prosecution. The ever-vigilant pursuit of this historical truth is the mission that continues to drive SWC. This is what we do and what we will always do, no matter the lawsuits that seek to silence us nor the cost.

One of SWC’s primary goals is education. We operate the Museum of Tolerance in Los Angeles which transforms history into action with immersive exhibits, values-based education, and dialogue to help individuals confront antisemitism, challenge prejudice, and engage in the ongoing work of social justice. As a dynamic space of reflection and responsibility, we activate the lessons of the Holocaust and other histories of intolerance to inspire empathy, civic engagement, and enduring acts of kindness in communities around the world. Since our opening in 1993, the Museum of Tolerance has hosted 8 million visitors, including more than 100,000 school-aged children annually to ensure that the lessons of history are not just remembered, but actively shape a more just and equitable future.

III. Prior Investigations Failed to Document the Extent and Disposition of Nazi Assets in Swiss Banks.

For more than 80 years, many efforts were made to return the assets of Jewish victims of Nazi persecution (“Jewish assets”) along with exposing the enormous illegal financial gains many Nazis received for war profiteering in carrying out their genocidal plans (“Nazi assets”).³ SWC has focused on finding and forcing accountability for all Nazi war criminals and their criminal proceeds and assets. For example, in 1996 and 1997, SWC wrote numerous letters to the Swiss Bankers Association (“SBA”), the Swiss Embassy in Washington, and the Head of the Swiss Federal Department of Justice and Police demanding full investigations into assets, including Nazi assets, held by the Swiss banks and urging these Swiss entities to investigate transparently and fully.⁴ We provided these Swiss entities detailed information concerning hundreds of senior Third Reich officials for asset investigations at Swiss financial institutions.⁵

It has been estimated that the Nazis directly and indirectly obtained more than \$150 billion in tangible assets in present day value from victims of Nazi persecution.⁶ Some estimates bring Jewish material damage during the Holocaust to be between \$380 billion and \$510 billion in present day value.⁷ In just gold alone, \$5.6 billion in present day value was stolen by Nazis.⁸

Efforts to right these wrongs have been elusive largely because the critical evidence is controlled by Swiss institutions and protected by Swiss bank secrecy laws. A summary of these prior efforts illustrates this point.

The Washington Accord. In mid-1945, the Swiss government decreed that its banks freeze all assets belonging to citizens of Germany and the territories incorporated into the Third Reich, and later required that all German assets in Switzerland be inventoried and reported. These assets were to be liquidated and dispersed to the Allied powers under the terms of the Accord on the Multilateral Liquidation of German Property in Switzerland (the “Washington

³ War profiteering took a variety of forms including, for example, clearing agreements forced on occupied nations to export raw materials to the Nazis; seizures of coal, steel, and chemical industries by high-ranking Nazis and sympathetic businesses; military contracts for the Nazis’ rapid rearmament program; and lucrative business transactions by Swiss banks with the German Reichsbank and individual Nazi officials. See *The Sinister Face of “Neutrality,”* PBS Frontline (1996), available at <https://www.pbs.org/wgbh/pages/frontline/shows/nazis/readings/sinister.html#:~:text=But%20the%20Swiss%20enriched%20themselves,foundations%20of%20a%20Fourth%20Reich>.

⁴ See Exhibit A (Letter to Amb. Carlo Jagametti from Rabbis Hier and Cooper) (Oct. 30, 1996); Exhibit B (Letter to Hon. Arnold Koller from Rabbi Hier) (Feb. 12, 1997) (attaching list of 334 Nazi elites); Exhibit C (Letter to Chris Meier of the Swiss Bankers Ass’n from Rabbis Hier and Cooper) (July 23, 1997).

⁵ *Id.* See generally Letter to Senators Grassley and Whitehouse from Rabbis Hier and Cooper and Father Patrick Desbois, (Aug. 9, 2023), available at [https://www.budget.senate.gov/imo/media/doc/2023-08-09%20SWCto%20CEG%20WH%20\(Credit%20Suisse\).pdf](https://www.budget.senate.gov/imo/media/doc/2023-08-09%20SWCto%20CEG%20WH%20(Credit%20Suisse).pdf)

⁶ Greg Bradsher, *Turning History into Justice: Holocaust-Era Assets Records, Research, and Restitution* (April 19, 2021), available at <https://www.archives.gov/research/holocaust/articles-and-papers/turning-history-into-justice.html>.

⁷ State of Israel, Office of the Minister for Jerusalem & Diaspora Affairs, *First Global Report on Restitution of Jewish Property 1952-2004* (April 2005).

⁸ *U.S. Allied Efforts To Recover and Restore Gold and Other Assets Stolen or Hidden by Germany During World War II*, Preliminary Study, Coordinated by Stuart E. Eizenstat (May 1997), available at https://www.swissbankclaims.com/Documents/Doc_5_Eizenstat_Report.pdf.

Accord”).⁹ Eventually, it was determined that the Swiss government had \$116 million of assets subject to liquidation, but it refused to pay until 1952 when it then agreed to pay only \$28 million.¹⁰ In the end, the Washington Accord did not comprehensively address the retained assets of Jewish or Nazi Germans.¹¹ The failure of the Washington Accord to adequately address these issues was well documented in prior Senate hearings.¹²

Swiss Investigation. The Swiss government passed a law in 1962 requiring Credit Suisse and other Swiss banks to investigate their records for Jewish assets. Swiss banks spent nine years examining this issue and “tried to clear its name by repaying more than a thousand individuals and some Jewish charities \$9 million, saying that was all that existed of dormant World War II accounts.”¹³ Nazi assets were not a primary focus of this effort.¹⁴

Volcker Commission. In April 1996, the Senate Banking Committee held hearings on money, gold, and valuables deposited in Swiss banks by Jews fleeing the Holocaust.¹⁵ Credit Suisse and the other Swiss banks acknowledged that the 1962-73 Swiss investigation failed to account for all Jewish assets held in dormant accounts. Shortly thereafter, in May 1996, a Memorandum of Understanding with the Swiss Bankers Association established the Volcker Commission to “identify accounts in Swiss banks of victims of Nazi persecution that have lain dormant since WWII or have otherwise not been made available to those victims or their heirs” and “to assess the treatment of the accounts of victims of Nazi persecution by Swiss banks.”¹⁶ The Volcker Commission established a self-audit process for Swiss banks to locate accounts of victims of Nazi persecution. Ultimately, the Volcker Commission identified 1,934 known Nazis

⁹ See Accord on the Liquidation of German Property in Switzerland, May 25, 1946, 13 U.S.T. 1118.

¹⁰ *U.S. Allied Efforts To Recover and Restore Gold and Other Assets Stolen or Hidden by Germany During World War II*, Preliminary Study, Coordinated by Stuart E. Eizenstat (May 1997), at vii, available at https://www.swissbankclaims.com/Documents/Doc_5_Eizenstat_Report.pdf.

¹¹ “Of course, we knew the Swiss were not complying with the agreement, and that was one of their most deplorable actions in the years after the war ended,” said Seymour Rubin, an American negotiator of the 1946 accord, who has helped investigators reconstruct the murky records of those events. “But until a few days ago, we never actually saw the proof – the accounts that give the last known address of the depositors as Germany. If the Swiss had turned over this list when they should have, they wouldn’t have this problem today.” *Analysis: List Confirms Swiss Ignored 1946 Accord*, New York Times (July 28, 1997) available at <https://archive.nytimes.com/www.nytimes.com/library/world/072897swiss-jews-assess.html>.

¹² Senate Banking, Housing and Urban Affairs Committee, Hearing on the Swiss Banks and the 1946 Washington Accords, Testimony of Rabbi Marvin Hier (July 22, 1998), available at https://www.banking.senate.gov/themes/banking/hearing_archive/98_07hr/072298/witness/hier.htm. SWC’s Rabbi Marvin Hier testified that the estimates of assets in Swiss banks traced to the Nazis “do not include the deposits made to Swiss banks by the perpetrators, from Hitler and Himmler on down. Nor does the report include the suspected millions deposited by the directors of I.G. Farben, the Krupps, the Flicks and other German corporate giants – as the fortunes of war turned against Hitler.”

¹³ *Swiss Banks Find \$34 million Perhaps Owned by Wartime Jews*, New York Times, A7 (Sept. 13, 1995).

¹⁴ *Swiss to Help Trace Assets Of Slain Jews*, Washington Post, A1 (Sept. 13, 1995).

¹⁵ Senate Banking, Housing and Urban Affairs Committee, Hearing on the Swiss Banks and the Status of Assets of Holocaust Survivors or Heirs, (Apr. 23, 1996), available at <https://www.swissbankclaims.com/Documents/1996%20hearing.pdf>.

¹⁶ Memorandum of Understanding between The World Jewish Restitution Organization, The World Jewish Congress, and the Swiss Bankers Association, available at https://www.swissbankclaims.com/Documents/DOC_1_memo_of.pdf.

matching 1,622 Swiss bank accounts, but the assessment of these accounts was outside the scope of the Volcker Commission.¹⁷

Bergier Commission. The Bergier Commission was established by the Swiss government in 1996 to run concurrently with the Volcker Commission, but the Bergier Commission was under-resourced to investigate most historical bank records and lacked modern forensic tools. Instead, the Bergier Commission primarily detailed the Swiss role in the war with a special focus on the Swiss treatment of refugees.

***In re Holocaust Victims Asset Litigation*, Civ. No. 96-4849.** A federal court case in the United States Eastern District of New York before then Chief Justice Edward Korman resulted in a 1999 settlement of \$1.25 billion for victims of Nazi persecution with assets at Swiss banks. There were five classes of victims including heirs of dormant Jewish accounts, looted Jewish assets, slave laborers, and refugees, but SWC does not believe Nazi assets were represented by any class or within the scope of that litigation and settlement. This is clear from multiple points in the record, including but not limited to: (i) the classes focused only on “victims or targets of Nazi persecution and their heirs” and not Nazi assets; (ii) the claims process, governed by the CRT Rules of Procedure, did not include Nazi assets;¹⁸ (iii) the Volcker Commission search terms for Swiss bank accounts did not include Nazi assets;¹⁹ and (iv) based on the Special Masters’ reports, Nazi assets were not surrendered.

SWC was not a party to the litigation. Nevertheless, it was “required” to sign an organizational endorsement to the 1999 settlement because the Swiss banks demanded it as a condition of settling.²⁰ Among other aspects, the organizational endorsement demanded by the Swiss banks states that SWC, along with sixteen other Jewish organizations, “agrees not to make any public statement or take any action that would violate or be inconsistent with this endorsement, including requesting or approving sanctions or opposing business transactions involving Swiss entities released by the Settlement Agreement based on conduct covered by the settlement.”²¹ Remarkably, SWC’s refusal to sign the organizational endorsement would have empowered the Swiss entities unilaterally to deny payment of any compensation to the victims and heirs of the Nazi persecution.

In summary, despite decades of international investigations, commissions, and accords, Nazi assets secreted within Swiss banks and entities have never been publicly identified and held to account, that is, until this investigation.²²

¹⁷ Independent Committee of Eminent Persons, *Report on Dormant Accounts of Victims of Nazi Persecution in Swiss Banks*, Annex 6 (1999), available at https://www.crt-ii.org/ICEP/ICEP_Report_Annexes_1-9.pdf.

¹⁸ *Rules of Procedure for the Claims Resolution Tribunal*, CRT, available at https://www.crt-ii.org/crt-i/rules_procedure.html.

¹⁹ See Independent Committee of Eminent Persons, *Report on Dormant Accounts of Victims of Nazi Persecution in Swiss Banks*, Annex 6 (1999) (Definition of Categories of Accounts), available at https://www.crt-ii.org/ICEP/ICEP_Report_Annexes_1-9.pdf.

²⁰ *Related Agreement* (1999), available at https://www.swissbankclaims.com/Documents/Doc_10_org_endo.pdf.

²¹ *Id.*

²² Neil M. Barofsky, *Report of the Independent Ombudsperson and Independent Advisor to Credit Suisse* (Feb. 15, 2023) (hereinafter “2023 Barofsky Report”), at 66 (“This was self-evident, as none of the investigations in the

IV. SWC Uncovered Critical New Evidence of Nazi Assets.

Several years ago, SWC commenced an investigation into allegations that Swiss banks retained and concealed records documenting extensive Nazi financial transactions during and after World War II. Among other banks, SWC focused on Credit Suisse and their Nazi assets. One impetus of this investigation was a World War II era list of 12,000 names of members of a German labor union, Unión Alemana de Gremios, discovered in 2020 in the storage room of the former Nazi headquarters in Buenos Aires. Names on this list matched other records known to SWC, reporting asset transfers from Argentina to accounts at Schweizerische Kreditanstalt, Credit Suisse's predecessor.

SWC joined forces with the renowned Roman Catholic priest Father Patrick Desbois to investigate.²³ One of Father Desbois' key teachings is that we cannot afford to ignore this history. In his judgment, if financial institutions have no accountability, they will continue to provide services to the perpetrators of other mass crimes.

True to our mission of tolerance, SWC reached out directly to Credit Suisse to express our concerns, discuss the findings, and offer the opportunity to work cooperatively and transparently to disclose the truth related to the Nazi assets. SWC requested that the bank access its archives to investigate the matter, and the bank committed to conduct an independent investigation and publish the findings.

Credit Suisse agreed to investigate and selected and hired Neil Barofsky as an Independent Ombudsman. The bank requested that SWC provide its extensive evidence and work product, so SWC's investigative work could be used to support the bank's inquiry into the hidden Nazi assets. SWC agreed to do so, provided the bank agreed that Mr. Barofsky would be independent, the investigation would be transparent, and the findings and evidence published to correct the historical record.

V. Efforts to Silence or Hinder SWC's Nonprofit Mission.

In December 2022, Credit Suisse terminated Mr. Barofsky, signaling the end to the investigation and eroding SWC's expectation that the bank would complete a fair, independent, and transparent historical review.²⁴ As a whistleblower with credible concerns about the bank's intentions, SWC approached the patron saint of whistleblowers and then-Ranking Member of the Budget Committee, Senator Grassley, and requested that he conduct oversight of the questionable removal of Mr. Barofsky, including inaccurate allegations that SWC violated the

1990s fully addressed the issue of the Bank's connections to Nazi-affiliated individuals or entities in Argentina, including the role of the Ratlines, a focus of SWC's allegations").

²³ Father Desbois is a *chargé de mission* of the Cardinal of Paris, the Secretary for Jewish Relations for Cardinals, the Secretary for the French Conference of Bishops for Relations with the Jewish Community, and a long-standing Vatican Advisor on relations with Judaism. Father Desbois, who authored the acclaimed "Holocaust by Bullets," has spent decades bringing to light human rights abuses and genocides, including locating, investigating, and excavating more than 3,000 mass execution sites of more than two million Jews murdered by the Nazis. He draws on his experience as a founder of Yahad in Unum, an organization with extensive expertise in forensic investigations and international evidence collection.

²⁴ 2023 Barofsky Report, at 51-68 (discussing termination of the investigation by the bank).

organizational endorsement from *In re Holocaust Victims Asset Litigation* by researching the Nazi assets at the bank. Senator Grassley joined forces with then-Chairman of the Budget Committee, Senator Whitehouse, and issued a subpoena for records. As an outgrowth of the oversight and the acquisition of Credit Suisse, UBS re-hired Mr. Barofsky to complete the investigation.

As suggested by the court docket in *In re Holocaust Victims Asset Litigation*, SWC has been under an existential threat by UBS' efforts to twist the organizational endorsement into a cudgel against SWC for bringing these previously undisclosed facts and history to light. The action has interfered with the fulfillment of our non-profit mission. It has caused SWC to divert considerable programmatic resources to defend itself from the issuance of any federal district court order in the Eastern District of New York that could require SWC to cease all future research, investigation, and publication of any information on Swiss institutions' roles with the Nazis.

Even last week before this hearing, UBS asked the Court to execute an order (a) making new "findings" redefining the 1999 Settlement to include "all the subjects of the investigation into Credit Suisse's history that were and are being performed since 2020 by the independent Ombudspersons (appointed by Credit Suisse in 2020 and reappointed by UBS in 2023)"; and (b) enjoining and holding accountable any party that acts inconsistently with its obligations under the Settlement.²⁵ The proposed order includes language barring SWC from promoting "any public controversy (in the media or otherwise)" that "in any way relating to the Holocaust, World War II, and its prelude and aftermath, Victims or Targets of Nazi Persecution, transactions with or actions of the Nazi Regime. . . ."²⁶ In summary, this proposed order would permanently ban SWC from speaking publicly about Nazi funds and any topic that could include Swiss banks, the Holocaust, World War II, and even Jewish victims of the Nazis.

VI. Independent Ombudsman Barofsky Continues to Uncover And Document New Historical Information.

SWC's investigation and Mr. Barofsky's initial, interim, and forthcoming final reports help clarify Credit Suisse's role in financing the Nazi war machine and hid critical facts from SWC and the world. As Mr. Barofsky reported to this Committee in December 2024, "the investigation has identified scores of individuals and legal entities connected to Nazi atrocities whose relationships with the bank had either been previously unidentified, or for which the relationship had been partially identified but the full nature of the bank's involvement has not yet been reported publicly."²⁷ Mr. Barofsky's investigation documents that the bank covered up its role, including withholding key information from external investigators, based on illustrative findings such as:

²⁵ Exhibit D (Letter to Hon. Edward J. Korman from Gibson, Dunn & Crutcher LLP and Proposed Order) (Jan. 28, 2026).

²⁶ *Id.*

²⁷ Letter to Sen. Sheldon Whitehouse and Sen. Chuck Grassley from Neil Barofsky (Dec. 17, 2024) ("2024 Barofsky Letter"), at 11.

- **Hundreds of Undisclosed Nazi-Linked Accounts:** Several hundred accounts with Nazi connections that were not previously disclosed. This includes scores of accounts linked to members of the Argentine Nazi Party and its affiliated union, the UAG. Credit Suisse helped a Nazi businessperson shield his company’s assets, worth hundreds of millions of U.S. dollars in today’s value, and the Bank later acquired the company and used it as a laundering entity to pay Credit Suisse executives’ bonuses.²⁸
- **Evidence of a Senior SS Officer’s Account:** A wartime account registry card linking to Credit Suisse a senior Nazi SS officer—a representative of the Deutsche Wirtschaftsbetriebe GmbH (“DWB”), an SS holding company that exploited Jewish victims. This finding directly contradicts representations in prior investigations that no records of such a relationship exist. The registry card was found within Credit Suisse’s own 1990s-era workpapers, raising serious questions about a lack of candor with prior historical reviews.²⁹
- **Extensive Connections to Nazi Escape Routes (“Ratlines”):** Accounts for more than three dozen individuals connected to the Ratlines that helped Nazis and their collaborators flee justice. This includes a cluster of individuals linked to a key ratline that operated from Switzerland.³⁰
- **Systematic Failures in Prior Investigations:** Credit Suisse’s 1990s review failed to identify or disclose many accounts linked to high-level Nazis. Internal Bank comments from that era reveal a “sanitized” approach to sharing information with external investigators, with one note stating, “Best to leave [it] as is!” regarding a report that understated a Nazi intermediary’s role.³¹

VII. The Truth Must Be Revealed and The Swiss Banks Must Be Held Accountable.

SWC’s work on this project for the past six years has changed history. Along the way, we secured access to critical archived records in Argentina with the support of Chairman Grassley and President Milei in support of this investigation. Doing so has presented a more complete picture of the role of the Swiss banks, particularly as it relates to Nazis fleeing prosecution after the war via the “ratline” in Argentina.

One thing cannot be understated. This is the most dangerous time since the Holocaust for the Jewish people. Since the October 7 massacre, there has been a significant increase in serious antisemitic incidents with some reports suggesting as much as a 360% increase.³² In

²⁸ 2023 Barofsky Report, at 13-14.

²⁹ 2023 Barofsky Report, at 17-18.

³⁰ 2024 Barofsky Letter, at 10.

³¹ 2024 Barofsky Letter, at 9-10.

³² *U.S. Antisemitic Incidents Skyrocketed 360% in Aftermath of Attack in Israel, according to Latest ADL Data*, Press Release, Anti-Defamation League (Jan. 9, 2024), available at <https://www.adl.org/resources/press-release/us-antisemitic-incidents-skyrocketed-360-aftermath-attack-israel-according>

fact, antisemitism and anti-Semitic hate crimes are at an all-time high globally.³³ The rising tide of hatred and bigotry is borderless and fueled not only by ignorance, but also the exploitation of technology (including social media). As Simon Wiesenthal foreshadowed years ago, “[t]he combination of hatred and technology is the greatest danger threatening mankind.”

One of the most prevalent weapons has been the denial of events that happened on October 7. This is all too similar to those that deny the Holocaust, or more in keeping with this investigation, publicly deny that SWC found links to Nazi accounts at Credit Suisse.³⁴ It can no longer be denied that Credit Suisse were bankers to the Nazis. Truth is the way we counteract the weapon of denial.

This investigation highlights the economic component to genocide. The Holocaust happened because people aided, abetted, and financed hate and evil. Without financial support, the death camps could not have been built. Without financial support, the vaunted German military machine would not have survived as long as it did. Without financial support, the Nazi war criminals would not have escaped justice. Who provided that financial support hidden behind banks secrecy protections? Institutions such as Credit Suisse.

Thank you.

³³ Simon Wiesenthal Center publishes Top Ten antisemitism list for 2022, Jewish News Syndicate (Dec. 29, 2022), available at <https://www.jns.org/wiesenthal-center-publishes-top-ten-antisemitism-list-for-2022/>.

³⁴ Credit Suisse issued a press release on April 18, 2023, stating that “investigators found no evidence to support the SWC’s allegations” of Nazi accounts at the bank. Credi Suisse AG, *Credit Suisse Group Announces That Key Findings of Investigation Sought by Simon Wiesenthal Center Did Not Support the Center’s Findings* (April 18, 2023), available at <https://www.publicnow.com/view/5B38E433ACC599180815734550901E7C4DDBC49A>; OCCRP, “Credit Suisse Denies Omissions in Nazi-related Probe” (April 24, 2023), available at <https://www.occrp.org/en/news/credit-suisse-denies-omissions-in-a-nazi-related-probe>.

Exhibit A

Letter to Amb. Carlo Jagametti from Rabbis Hier and Cooper (Oct. 30, 1996)

**United States Senate Judiciary Committee Hearing
The Truth Revealed: Hidden Facts Regarding Nazis and Swiss Banks**

February 3, 2026



Rabbi Marvin Hier
Founder and Dean

October 30, 1996

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Dear Ambassador Jagmetti:

As you are aware, the Simon Wiesenthal Center has launched its own investigation in connection with the issue of collaboration between Nazi Germany and Swiss Banks, and the Swiss Banks' unlawful possession of assets to which they are not entitled.

We further note your press conference today in which you promised on behalf of your government full cooperation with all appropriate claims.

In this connection, the Simon Wiesenthal Center urges that your government implement the following seven points:

1. Voluntarily freeze all assets of all dormant or questionable accounts. (Note: Dormant accounts would be those accounts in any Swiss bank which was opened during the period 1933-1945, and on which there had been no activity between the period 1945-1950. Questionable accounts would relate to accounts dealing with cloaked businesses, i.e. German businesses identified as using slave labor which either had direct accounts opened in Switzerland or had accounts in the names of Swiss subsidies, as well as accounts belonging to individuals identified as fronts for Nazi officials, officers or businesses.)
2. Provide all documentation regarding the refusal of any claim submitted in response to the 1962 Swiss law relating to the assets of religious, racial or political persecutors and which claims were refused for any reason by any Swiss bank or the Swiss Bankers Association.

International Headquarters

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3. To disclose which foreign countries had agreements with either the Swiss banks or the Swiss government which enabled the payment to Swiss businesses out of the accounts of either deposited, cloaked or looted assets. Disclosure should also be made of the amount of any such payments.
4. Enlarge the authority of the Voleker Commission to include all accounts for deposited assets, cloaked assets and looted assets. The authority for the Voleker Commission should mandate complete cooperation of all Swiss government agencies and private banking and financial institutions for purposes of providing a full accounting of all three types of assets.
5. Appoint a historian or group of historians with a full staff to review and report on all governmental archival materials and records of all which banks and other financial institutions' records relating their dealings with Germany and German businesses from 1933 through 1945.
6. Convene a truth commission similar to that ongoing in South Africa. For a period of one year, the commission would grant complete civil and criminal immunity to all people who come forward to openly and candidly discuss the issue of Swiss financial involvement with Germany during the years 1933 through 1945.
7. Agree to the jurisdiction of the U.S. courts for a final and full legal review of the accountability of the Swiss banks in connection with the claims of collaboration with Germany during the period 1933 through 1945 and all issues relating to deposited, cloaked and looted assets.



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Finally, we wish to inform you that the Simon Wiesenthal Center is giving its full support to a class-action lawsuit filed on behalf of Holocaust victims and their heirs against Swiss banks. Should you desire additional details about this action please feel free to contact our legal counsel in Washington, Martin Mendelsohn, at Verner, Liipfert, Bernhard, McPherson and Hand. His telephone number is (202) 371-6020.

Looking forward to hearing from you in the near future.

Sincerely,

A handwritten signature in dark ink, appearing to read "Marvin Hier".

Rabbi Marvin Hier
Dean

A handwritten signature in dark ink, appearing to read "Abraham Cooper".

Rabbi Abraham Cooper
Associate Dean

RMH/RAC:sg

cc: Martin Mendelsohn, Esq.
Michael Hausfeld, Esq.

Exhibit B

Letter to Hon. Arnold Koller from Rabbi Hier (Feb. 12, 1997)

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February 12, 1997

Rabbi Marvin Hier
Founder and Dean

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The Honorable Arnold Koller
President of the Confederation of Switzerland
Head of the Federal Department of Justice and Police
Bundeshaus West
3003 Bern/Switzerland

Re: Bank Accounts of Senior Nazi Officials

Dear President Koller,

The Simon Wiesenthal Center has been greatly concerned with another aspect of the Nazi Gold issue that we believe should now be vigorously pursued by your government.

It is no secret that when the Nazis plundered Europe, they acquired vast amounts of wealth. While much of that wealth found its way into the Reich's treasury, equally large amounts were directed to the men and women of influence in the Third Reich.

These leaders of the Reich not only held the power of life and death, but also had the means and the ability to acquire personal wealth - they could travel, they had friends in high places, contacts in foreign countries and the ability to open bank accounts abroad. Furthermore, these leaders were fully aware of Nazi Germany's extensive business dealings with neutral countries, particularly Switzerland.

Later, as the fortunes of war turned against Germany, many of these so-called elite began to plan for the future, by placing their assets out of reach of a crumbling Reich, in protected countries such as Switzerland, for use should they or their families survive the war. Of course, the assets they acquired were not theirs, they were stolen from the people they plundered and the victims of the Holocaust who paid with their lives, as part of Hitler's so called 'Final Solution'.

We should also point out that the amount of gold recovered by the allies and distributed by the Tripartite Gold Commission was only a small sum of the vast amount plundered by the Nazis.

(over)

International Headquarters

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The Honorable Arnold Koller
February 12, 1997
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Now that the Swiss government is investigating its entire relationship with Nazi Germany, the Simon Wiesenthal Center believes it appropriate to submit a preliminary detailed list of senior Nazi officials that we have compiled, who had the ability and who may have opened accounts in your country.

This list has been carefully chosen and represents the leaders of the Nazi party, the SS, the leading industrialists who carried out the slave labor program, the bankers who financed Hitler, the concentration camp elite, the men and women who plundered Europe's priceless art treasures, as well as some of the important women in the Reich who had the ability to open such accounts.

We formally ask your government and the Swiss Bankers' Association, to begin a thorough search of all records of the Swiss banks operating during WWII to ascertain whether any of the individuals on this list held a Swiss bank account or safety deposit box from 1938 on. If an account was opened, what is its current status? If it was closed and the money withdrawn, when and by whom? If the funds were transferred to another country, which country and which bank?

The Simon Wiesenthal Center also requests that your government investigate whether these individuals may have had securities registered in their name and held in a Swiss brokerage account.

We anxiously await your response to this letter and anticipate sending you additional names in the near future.

With all good wishes,

Cordially,

A handwritten signature in black ink, appearing to read "Marvin Hier".

Rabbi Marvin Hier
Dean and Founder

RMH:gr

cc: Dr. Georg F. Kraye
Prof. Jean Francois Bergier
Ambassador Thomas G. Borer
Stuart Eizenstat

**LIST OF SENIOR NAZI OFFICIALS, LEADERS OF THE SS AND THE CONCENTRATION CAMPS, INDUSTRIALISTS AND BANKERS
WHO MAY HAVE TRANSFERRED LOOTED ASSETS TO NEUTRAL COUNTRIES
COMPILED BY THE SIMON WIESENTHAL CENTER**

#	Name (Last, First)	DOB	Position
1.	Abetz, Otto	1903	German Ambassador to Vichy France
2.	Abs, Herman Josef	1901	German Banker - Financed industrial complex at Auschwitz as Chairman of the Deutsche Bank.
3.	Amann, Max	1891	Hitler's personal business manager and newspaper proprietor.
4.	Ambros, Otto		Chief of Chemical Warfare Committee at I.G. Farben, production chief for poison gas.
5.	Angerer, Sepp		Early procurer of artwork for Goering
6.	Axmann, Artur	1913	Reich Youth Leader in Fuhrerbunker during Hitler's last days
7.	Bach-Zelewski, Erich	1899	General of the Higher SS & Police. Notorious murderer of Jews.
8.	Backe, Herbert	1896	Reich Minister for Food and Agriculture during last year of Reich.
9.	Baer, Richard	1911	Commandant of Auschwitz & Dora concentration camps.
10.	Baranowski, Hermann		Early commandant of Sachsenhausen concentration camp.
11.	Barbie, Klaus	1913	Gestapo Chief in Lyon, France. Notorious hunter of Jews & resistance movement members.
12.	Barbie, Regine		Wife of Klaus Barbie, nee Willms/Wilhelms
13.	Barthel, Gustav		Principal assistant of Kajetan Mühlmann
14.	Bauer, Willy		Alias of Anton Burger
15.	Becher, Kurt	1909	SS Colonel, active in Hungary. Involved in "Kasztner Transport"
16.	Becker, Herbert	1887	Police Commander in Cracow 1939-43.
17.	Berger, Gottlob	1895	SS General, head of SS main leadership office.
18.	Best, Werner	1903	Senior SS leader & Reich commissioner for occupied Denmark.
19.	Binz, Theodora		Chief Female, overseer at Ravensbrück
20.	Bischner, Sophie		Wife of Heinrich Mueller
21.	Blobel, Paul	1894	Commanding officer of Sonderkommando 4a, Einsatzgruppe C (Ukraine).
22.	Blunck, Hans Friedrich	1888	President of Reich Chamber of Literature, unrepentant nazi apologist.
23.	Boden, Margarete		Wife of Heinrich Himmler
24.	Bormann, Gerda		Wife of Martin Bormann, nee Buch
25.	Bormann, Martin	1900	Head of party chancellery & private secretary of the Fuhrer.
26.	Bornheim, Walter		Munich-based art dealer who sold artwork for Goering
27.	Bothmann, Hans	1911	Commandant of Chelmno death camp in Poland, took part in liquidation of Lodz Ghetto.
28.	Bouhler, Philip	1889	Chief of Fuhrer chancellery & head of Nazi euthanasia program.
29.	Bracht, Fritz		Gauleiter of Upper Silesia
30.	Brack, Victor	1904	SS Colonel, involvement in death camp construction.

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#	Name (Last, First)	DOB	Position
31.	Braun, Eva	1912	Hitler's mistress (& wife during the Fuhrer's last hours).
32.	Brueggemann, Max		Secretary of the managing board of I.G. Farben, production chief for light metals
33.	Brunner, Alois	1912	Eichmann deputy responsible for deportation of over 130,000 Jews. Escaped to Syria after war.
34.	Brunner, Annie		Wife of Alois Brunner, nee Roeder
35.	Buch, Gerda		Wife of Martin Bormann
36.	Buch, Walter	1883	President of Nazi Party Supreme Court & SS General
37.	Buelow, Friedrich von		Krupp official, direct representative of Krupp to the Gestapo and SS
38.	Buerckel, Joseph	1894	Reichskommissar for Austria
39.	Buetefisch, Heinrich	1894	Member of the managing board of I.G. Farben, production chief for chlorine electrolysis production at Auschwitz, member of the SS
40.	Burger, Anton	1911	Eichmann aide & deputy commandant of Theresienstadt.
41.	Burkart, Odilo		Leading official of numerous Flick Enterprises, and personal confidant of Flick
42.	Busch, Ernst von	1885	General Field Marshal & hard-core nazi
43.	Canaris, Erike		Wife of Wilhelm Canaris, nee Waag
44.	Canaris, Wilhelm	1887	Chief of Abwehr & German admiral
45.	Choltitz, Dietrich	1894	German commanding officer in charge of occupied Paris
46.	Clauberg, Karl	1898	SS Doctor who conducted pseudo-medical experiments at Auschwitz
47.	Clement, Ricardo		Alias of Adolf Eichmann
48.	Conti, Leonardo	1900	Reich Health Leader & specialist on "race questions"
49.	D'Alquen, Gunter	1910	Chief Editor of SS weekly, <u>Das Schwarze Korps</u> , major spokesman for the SS in the German press.
50.	Daluege, Kurt	1897	Commander-in-Chief of Police of the Reich, later deputy protector of Bohemia & Moravia
51.	Darré, Richard-Walther	1895	Reich Farmers leader & Reich Food Minister, confidant of Himmler
52.	Degrelle, Leon	1906	Notorious Belgian collaborator & SS general, died in Spain
53.	Diels, Rudolf	1900	Founder & first head of the Gestapo, aficionado of the stock market, Goering confidant
54.	Dietrich, Marie		Munich-based artwork procurer for Hitler
55.	Dietrich, Otto	1897	Reich Press Chief of the NSDAP & Hitler's publicity agent
56.	Dietrich, Sepp (aka Joseph)	1892	Head of the Leibstandarte SS & commander of sixth SS Panzer group
57.	Doenitz, Karl	1891	Commander-in-chief of German Navy & Hitler's designated successor
58.	Doenitz, Ursula		Wife of Karl Doenitz, nee Heisler

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#	Name (Last, First)	DOB	Position
59.	Dornier, Claude	1884	Swiss-born German airplane manufacturer for the Luftwaffe
60.	Dörpmüller, Julius	1869	Reich Minister of Transport
61.	Drechsler, Heinrich Otto		General Commissioner of Latvia 1941-44
62.	Duerrfeld, Walter		Director and Construction Manager of I.G. Farben Auschwitz plant, construction manager for Farben at Monowitz camp
63.	Dworshak, Fritz		Director of the Kunsthistorisches Institute in Vienna
64.	Eberhardt, Karl Adolf		Deputy member of the managing board at Krupp, later head of war materials department
65.	Eberl, Imfried		Commandant at Treblinka
66.	Eder, Elisabeth		Wife of Ernst Kaltenbrunner
67.	Eggeling, Joachim		Gauleiter of Halle-Merseberg
68.	Eichmann, Adolf	1906	SS Lieutenant Colonel & implementor of the "Final Solution"
69.	Eichmann, Vera		Wife of Adolf Eichmann, nee Liebl
70.	Eicke, Theodor	1892	Inspector for Concentration Camps, commandant of Dachau & organizer of SS death's head formations
71.	Eigruber, August	1907	Gauleiter of Upper Danube, SS General
72.	Eisfeld, Walter		Former commandant of Sachsenhausen camp
73.	Esser, Hermann	1901	Chief of Tourist Division in Reich Ministry & Vice President of the Reichstag
74.	Falkenhausen, Alexander von	1878	Military governor of occupied Belgium & Northern France
75.	Falkenhurst, Nikolaus von	1885	Commander-in-chief of German troops in Norway
76.	Fegelein, Hermann	1906	SS major general & brother-in-law of Eva Braun
77.	Fischer, Georg Dr.		Alias of Alois Brunner
78.	Flick, Friedrich	1883	Major German industrialist & notorious exploiter of concentration camp labor
79.	Florian, Friedrich Karl		Gauleiter of Düsseldorf
80.	Florstedt, Hermann	1895	Commandant at Majdanek, executed by SS for corruption
81.	Förschner, Otto	1902	Commandant of Dora Camp
82.	Forster, Albert	1902	Reich governor of Danzig (Gauleiter)
83.	Frank, Hans	1900	Nazi party's leading jurist & Governor General of occupied Poland
84.	Franz, Kurt	1914	Deputy Commander of Treblinka death camp
85.	Frauenfeld, Alfred	1898	One-time bank official, served with Reich Commissariat of the Ukraine
86.	Freisler, Roland	1893	President of Berlin People's court, known as "hanging judge"

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#	Name (Last, First)	DOB	Position
87.	Frey, Dagobert		University of Breslau professor, served with Ministry of culture.
88.	Frick, Wilhelm	1878	Reich Minister of Interior, Hitler confidant
89.	Fritzsche, Karl	1903	Commandant at Flossenbürg camp
90.	Fritzsche, Hans	1900	Head of radio broadcasting in the Propaganda Ministry
91.	Funk, Walther	1890	Reich Minister of Economic Affairs, important figure in financial structuring of the Third Reich
92.	Gajewski, Fritz		Member of central committee of the Managing board of I.G. Farben, manager of Agfa plants
93.	Ganzenmüller, Albert	1890	Reich Minister of Economic Affairs, important figure in financial structuring of the Third Reich.
94.	Gattenau, Heinrich		Chief of the Political-Economic Policy Department of I.G. Farben, director of Dynamit Nobel
95.	Gehlen, Reinhard	1902	Wehrmacht General in Eastern Europe, American intelligence agent after war
96.	Gideon, Wilhelm	1898	Commandant at Gross-Rosen camp
97.	Gisevius, Hans Bernd	1904	German Vice Consul in Zurich who turned on Hitler, settled in Switzerland after the war.
98.	Globocnik, Odilo	1904	SS General in charge of the plan to exterminate Polish Jewry. Established Belzec, Sobibor, Majdanek, & Treblinka death camps
99.	Gluecks, Richard	1889	SS General & Inspector of Concentration Camps during the war
100.	Goebbels, Joseph	1897	Notorious Jew-baiter & Chief of the Reich Propaganda Ministry
101.	Goebbels, Magda		Wife of Joseph Goebbels
102.	Goering, Emmy	1893	Second wife of Hermann Goering, Nazi Germany's "First Lady", nee Sonnemann (Aka Emmy Köstlin).
103.	Goering, Hermann	1893	Commander-in-Chief of Luftwaffe, President of the Reichstag, 2nd man in the Third Reich, notorious plunderer of artwork in occupied countries
104.	Goeth, Amon	1908	Sadistic commandant of Plaszow labor camp
105.	Grawitz, Ernst	1899	Head of SS health services. Grawitz suggested use of gas chambers to implement the "Final Solution"
106.	Greiser, Artur	1897	President of Danzig Senate & Gauleiter of the Warthegau in charge of mass deportations of Jews.
107.	Grigori, Helmut(h)		Alias of Josef Mengele
108.	Grohé, Josef		Gauleiter of Cologne-Aachen
109.	Grundmann, Günther		Provincial curator for Lower Silesia, requisitioned nearly 80 repositories of artwork
110.	Günther, Hans	1891	Leading ideologist of Nazi racialism
111.	Günther, Rolf	1913	Eichmann deputy, organized deportations of Jews
112.	Haas, Adolf	1893	Commandant at Bergen-Belsen

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#	Name (Last, First)	DOB	Position
113.	Haberstock, Karl		Artwork advisor to Hitler, served on Commission for the Exploitation of Degenerate Art
114.	Haefliger, Paul		Chief of Metals Department of I.G. Farben
115.	Hahn, Ludwig	1908	SD Commandant at Cracow & Warsaw. Oversaw deportation of Warsaw's Jews to Treblinka
116.	Hanfstaengel, Ernst	1887	Chief of Nazi Party's Press Department, scion of a wealthy family
117.	Hanke, Karl		Gauleiter of Lower Silesia
118.	Harlan, Veit	1899	Nazi director & producer of ideological films
119.	Hartjenstein, Friedrich	1905	Commandant at Birkenau & Natzweiler
120.	Hassebroek, Johannes	1910	Commandant at Gross-Rosen camp
121.	Heiliger Konto, Max		Official of the Reichsbank
122.	Heiligman, Max		Name used for SS accounts of plundered property of Jewish Holocaust victims.
123.	Heim, Aribert	1914	Doctor at Auschwitz
124.	Heinkel, Ernst	1888	German airplane manufacturer, named "Military Economy Fuhrer"
125.	Heisler, Ursula		Wife of Karl Doenitz
126.	Hellmuth, Barbara		Secretary & Mistress of Heinrich Mueller
127.	Hellmuth, Otto		Gauleiter of Mainfranken
128.	Helwig, Hans	1881	Commandant at Sachsenhausen
129.	Henkell, Annelies von		Wife of Joachim Ribbentrop
130.	Henlein, Konrad	1898	Reich Governor & Gauleiter of Sudetenland, worked in banks in pre-war period
131.	Hering, Gottlieb	1887	Commandant at Belzec
132.	Hess, Rudolf	1894	Deputy leader of Nazi Party & #3 man in Nazi Germany before flight to Scotland
133.	Heyde, Erich von der	1900	SS Captain, member of I.G. Farben's Political-Economic Policy department
134.	Heyde, Werner	1902	SS Doctor, euthanasia specialist, head of Reich Association of German Hospitals & Sanitoriums
135.	Heydrich, Lina		Wife of Reinhard Heydrich, nee von Osten
136.	Heydrich, Reinhard	1904	Head of the RSHA (Reich Main Security Office) & leading organizational architect of the "Final Solution", chief of the SD
137.	Hildebrand, Friedrich		Gauleiter of Mecklenburg
138.	Himmler, Heinrich	1900	Reichsführer SS, head of Gestapo & Waffen SS, second most powerful & feared man in Germany, in charge of all concentration camps, supreme overseer of the "Final Solution"
139.	Himmler, Margarete		Wife of Heinrich Himmler, nee Boden
140.	Hitler, Adolf	1889	Founder & Leader of the Nazi Party, Reich chancellor & guiding spirit of the Third Reich, Head

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#	Name (Last, First)	DOB	Position
			of State, Supreme Commander of the Armed Forces.
141.	Hoerlein, Heinrich		Member of central committee of managing board at I.G. Farben, chief of chemical research.
142.	Hoess, Rudolf	1900	Commandant of Auschwitz from 1940-1943
143.	Hofer, Franz		Gauleiter of Tirol-Vorarlberg
144.	Hofer, Walter Andreas		Goering agent & curator of Goering's art collection
145.	Hoffmann, Heinrich	1885	Hitler's official photographer & confidant. Major Nazi profiteer
146.	Hofle, Herman		SS General, Police leader in Slovakia
147.	Hofmann, Otto	1896	SS Lt. General, participant in the Wannsee Conference
148.	Holz, Karl		Gauleiter of Franconia
149.	Hoppe, Paul-Werner	1910	Commandant at Stutthof camp, lived in Switzerland after the war
150.	Houdremont, Eduard		Deputy member of managing board at Krupp, head of metallurgical & steel department
151.	Hugenberg, Alfred	1865	German press & film tycoon who helped Hitler to power, spectacularly successful businessman
152.	Hütig, Hans		Commandant at Natzweiler
153.	Ihn, Max Otto		Deputy member of managing board at Krupp, concerned largely with intelligence & personnel
154.	Ilgner, Max		Director of I.G. Farben's intelligence, espionage, & propaganda activities
155.	Jaehne, Friedrich		Member of the Managing Board at I.G. Farben, chief engineer in charge of construction.
156.	Jäger, Karl	1888	In charge of extermination of Lithuanian Jewry as SD chief for the region
157.	Janssen, Friedrich Wilhelm		Deputy member of managing board at Krupp, sponsoring member of the SS
158.	Jeckeln, Friedrich	1895	SS General, conducted massacres of Jews in Eastern territories
159.	Jodl, Alfred	1890	Chief of the Operations staff of the German high command & Hitler's top military advisor
160.	Jordan, Rudolf		Gauleiter of Magdeburg-Anhalt
161.	Jury, Hugo	1887	Gauleiter of Lower Danube, SS General
162.	Kaindl, Anton	1902	Commandant at Sachsenhausen
163.	Kaltenbrunner, Elisabeth		Wife of Ernst Kaltenbrunner, nee Eder
164.	Kaltenbrunner, Ernst	1903	Became Chief of Reich Main Security Office, SS General, major administrator of "Final Solution" after Heydrich's assassination
165.	Katzmann, Fritz	1906	SS & Police leader in Radom, Poland 1939-1941, then in Lvov
166.	Kaufmann, Karl		Gauleiter of Hamburg
167.	Keitel, Wilhelm	1882	General Field Marshal & Chief of Staff of the High Command
168.	Keppler, Wilhelm	1882	Hitler's personal advisor on economic affairs & chief liaison between the Nazi Party & the

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#	Name (Last, First)	DOB	Position
			business community
169.	Knieriem, August von		Chief counsel of I.G. Farben, member of managing board
170.	Knochen, Helmut	1910	Commander of German security police in France
171.	Koch, Erich	1896	Gauleiter of East Prussia & Reich Commissar of the Ukraine with control of local police & Gestapo
172.	Koch, Ilse	1906	Wife of Karl Koch, known as the "Bitch of Buchenwald" for her sadistic behavior toward camp inmates.
173.	Koch, Karl	1897	Commandant of Buchenwald; became a millionaire through racketeering at the camp, including diversion of slave labor for private use
174.	Koenig, Hans Wilhelm	1912	Doctor at Auschwitz, took part in "selections"
175.	Kögel, Max	1895	Commandant at Ravensbrück, Majdanek & Flossenbürg
176.	Korsch, Heinrich Leo		Deputy member of managing board at Krupp, administrator of Krupp enterprises in Eastern Europe
177.	Kramer, Josef	1907	Commander of Birkenau & later Bergen-Belsen camp, also served at Dachau & Mauthausen.
178.	Krauch, Carl		Chairman of the Supervisory Board of Directors at I.G. Farben, on Goering's staff in the office of the Four Year Plan
179.	Krüger, Friedrich-Wilhelm	1894	SS General, Higher Police & SS Leader in Poland 1939-43
180.	Krupp (von Bohlen & Halbach), Alfried	1907	Son of Gustav Krupp, Alfried was head of the Krupp firm from 1943 & was a central figure in the German war economy.
181.	Krupp (von Bohlen & Halbach), Gustav	1870	German armaments mogul, father of Alfried
182.	Kuehne, Hans		Member of the Managing Board of I.G. Farben, Chief of the inorganics committee
183.	Kugler, Hans		Member of the commercial committee of I.G. Farben, commission for plants in Czechoslovakia.
184.	Künstler, Karl		Commandant at Flossenbürg
185.	Kupke, Hans Albert		Krupp official in charge of foreign workers camps
186.	Kutschmann, Walter	1914	SS Lieutenant responsible for thousands of murders in Poland, fled to Argentina
187.	Lammers, Hans Heinrich	1879	Chief of Reich Chancellery & Hitler's closest legal advisor
188.	Lange, Herbert		Commandant at Chelmno death camp
189.	Lautenschlaeger, Carl		Member of managing board at I.G. Farben, plant leader at Hoechst
190.	Lauterbacher, Hartmann	1909	Gauleiter of South Hannover-Braunschweig

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#	Name (Last, First)	DOB	Position
191.	Leers, Johann von	1902	Notorious Jew-baiter & prolific author assigned by Goebbels to write party propaganda
192.	Lehmann, Werner Wilhelm		Krupp official in charge of labor procurement
193.	Leibl, Vera		Wife of Adolf Eichmann
194.	Ley, Robert	1890	Leader of the German Labor Front, 25 million German workers controlled by the organization.
195.	Liebehenschel, Arthur	1901	Commandant at Auschwitz
196.	Liebl, Willy		Mayor of Nuremberg - known coveter of objects d'art
197.	Linhart, Emmi		Wife of Otto Skorzeny
198.	Lischka, Kurt	1909	Deputy head of German security & criminal investigation in France, specialty was the Jewish question
199.	Lohse, Heinrich	1896	Reich Commissioner for conquered Baltic States & White Russia
200.	Lorenz, Werner	1891	Head of the Volksdeutsche Mittelstelle, in charge of providing for welfare of ethnic Germans in occupied lands, promoted to SS General
201.	Loritz, Hans	1895	Commandant at Dachau & Sachsenhausen
202.	Loser, Ewald Oskar		Head of Administrative & Finance departments at Krupp, Reich trustee for Philips Radio (Holland)
203.	Luther, Martin	1895	Undersecretary to von Ribbentrop of the Foreign Ministry, deported Jews in southeastern Europe.
204.	Luthje, Ilse (a.k.a. Countess Ilse von Finkenstein)		Second wife of Otto Skorzeny
205.	Lutze, Victor	1890	Chief of Staff of the SA after Ernst Röhm
206.	Mann, Wilhelm		Member of managing board at I.G. Farben, member of the SA
207.	Meer, Fritz ter		Member of Central Committee of the Managing Board at I.G. Farben, chief of company's group in charge of Buna
208.	Meissner, Otto	1880	Head of Hitler's Chancellery, also appointed Minister of State.
209.	Melner, Peter		SS Captain & Chief of pay office.
210.	Mengele, Irene		Wife of Josef Mengele, nee Schoenbein
211.	Mengele, Josef	1911	Camp doctor at Auschwitz, took part in selections for the gas chamber & directed gruesome pseudomedical experiments, son of wealthy Bavarian farm equipment manufacturer, died in Brazil, 1979.
212.	Menten, Peter		Dutch art collector, confiscated artwork from murdered Jews in Poland
213.	Meyer, Alfred		Gauleiter of North Westphalia

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#	Name (Last, First)	DOB	Position
214.	Meyszner, August	1886	SS Major General, SS & Police Chief in Serbia 1942-44.
215.	Mueller, Erich		Member of Krupp managing board, coordinator of artillery construction, armaments advisor to Hitler
216.	Mueller, Sophie		Wife of Heinrich Mueller, nee Bischner
217.	Mühlmann, Kajetan		Goering confidant appointed State Secretary for the arts after the Anschluss
218.	Müller, Heinrich	1901	Head of the Gestapo, Adolf Eichmann's immediate superior.
219.	Murr, Wilhelm	1888	Gauleiter of Württemberg-Hohenzollern, SS General
220.	Mutschmann, Martin		Gauleiter of Saxony
221.	Naujocks, Alfred	1911	Major figure in the SD, the Security Service of Reinhard Heydrich, staged the "Gleiwitz incident" which gave the Nazis an excuse to attack Poland.
222.	Nebe, Artur	1894	SS General & head of KRIPO (criminal police), promoted to SS General, was in charge of notorious Eisatzgruppe B (murder square in White Russia).
223.	Novak, Franz	1913	Assistant to Eichmann, active in deportation of Hungarian Jews.
224.	Oberg, Karl	1897	Supreme Head of the SS & Police in occupied France.
225.	Oberhauser, Herta		Female doctor who performed pseudo-medical experiments on camp prisoners
226.	Ohlendorf, Otto	1908	Head of the Security Service of the main Security Office of the Reich & Commander of Eisatzgruppe D.
227.	Olmo, Pedro		Alias of Walter Kutschmann, died in Argentina
228.	Osten, Lina von		Wife of Reinhard Heydrich
229.	Oster, Heinrich		Member of the Managing Board at I.G. Farben, and Farben's Central Committee
230.	Palezieux, Wilhelm Ernst		Replaced Kajetan Mühlmann in 1943, German architect
231.	Pancke, Günther	1899	SS & Police leader in Denmark
232.	Papen, Franz von	1879	Hitler's deputy chancellor in the early years of the Third Reich, German Ambassador to Austria before the Anschluss and later assigned to Turkey.
233.	Pauly, Max	1907	Commandant at Stutthof & Neuengamme camps
234.	Pfirsch, Karl Heinrich		Deputy member of the Krupp managing board, head of war materials department, head of Berlin office
235.	Piorkowski, Alex	1897	Commandant at Dachau
236.	Pister, Hermann	1885	Commandant at Buchenwald
237.	Pohl, Oswald	1892	Chief of SS Economic & Administrative Department - during the war, chief administrative officer

**LIST OF SENIOR NAZI OFFICIALS, LEADERS OF THE SS AND THE CONCENTRATION CAMPS, INDUSTRIALISTS AND BANKERS
WHO MAY HAVE TRANSFERRED LOOTED ASSETS TO NEUTRAL COUNTRIES
COMPILED BY THE SIMON WIESENTHAL CENTER**

#	Name (Last, First)	DOB	Position
			in the RSHA.
238.	Popitz, Johannes	1884	Prussian Minister of Finance from 1933-1944
239.	Porsche, Ferdinand	1875	German automobile manufacturer, his Volkswagen Co. was a major exploiter of concentration camp labor.
240.	Posse, Hans		Director of the Gemäldegalerie in Dresden, and top procurer of artwork for Hitler, known as the "grand acquisiteur".
241.	Priebke, Erich	1913	Took part in the Ardeatine cave massacre in Rome, fled to Argentina.
242.	Prützmann, Hans Adolf	1901	Higher SS & Police leader in southern Ukraine
243.	Rademacher, Franz	1906	"Jewish Expert" in the German Foreign Office
244.	Rahm, Karl	1907	Former commandant at Theresienstadt
245.	Rainer, Friedrich	1903	Gauleiter of Carinthia, SS General
246.	Rauff, Walter	1906	Supervised murder of Jews in Yugoslavia, SS Lieut. Col., headed group that devised "gas vans", fled to Argentina with help from the Vatican.
247.	Rauter, Hans	1895	SS & Police Chief in the Netherlands
248.	Reichleitner, Franz		Commandant at Sobibor
249.	Reinhardt, Fritz	1895	State Secretary in the Reich Ministry of Finance
250.	Remer, Otto Ernst	1912	Commander of the Crack Guard Battalion "Grossdeutschland" & Nazi propagandist after the war.
251.	Renteln, Theodor von	1897	Commissioner of Lithuania during the war, head of the Institute for Applied Economics.
252.	Ribbentrop, Annelies von		Wife of Joachim von Ribbentrop, nee Henkell
253.	Ribbentrop, Joachim von	1893	Minister of Foreign Affairs for the Third Reich, 1938-1945
254.	Richter, Gustav	1913	Eichmann aide active in Romania
255.	Rödel, Arthur		Commandant of Gross-Rosen camp
256.	Roeder, Annie		Wife of Alois Brunner
257.	Roestel, Franz		One of the founders of ODESSA
258.	Roschmann, Eduard		Head of "Jewish section" of Security Police in Riga Latvia, died in Argentina
259.	Rosenberg, Alfred	1893	Chief Nazi ideologue, in 1934 appointed "Führer's Delegate for Philosophical Education of the Nazi Party".
260.	Röver, Carl	1889	Gauleiter of Weser-Ems
261.	Sauckel, Fritz	1894	Plenipotentiary - General for Labor Mobilization from 1942 -1945, deported 5 million people from occupied territories for slave labor in Germany.

**LIST OF SENIOR NAZI OFFICIALS, LEADERS OF THE SS AND THE CONCENTRATION CAMPS, INDUSTRIALISTS AND BANKERS
WHO MAY HAVE TRANSFERRED LOOTED ASSETS TO NEUTRAL COUNTRIES**

COMPILED BY THE SIMON WIESENTHAL CENTER

#	Name (Last, First)	DOB	Position
262.	Sauer, Albert	1908	Commandant at Mauthausen
263.	Schacht, Hjalmar	1877	President of the Reichsbank, Minister of Economics, Financial Architect of Nazi Germany, Commissioner of the Four Year Plan.
264.	Scheel, Gustav Adolf		Gauleiter of Moselland
265.	Schellenberg, Walter	1910	Supreme Head of Third Reich espionage services, appointed Chief of Security in occupied territories.
266.	Schirach, Baldur von	1907	Reich Youth leader & Governor of Vienna, son of aristocratic father & American mother.
267.	Schmitz, Hermann		Chairman of the Managing Board of Directors at I.G. Farben, member of the Reichstag
268.	Schneider, Christian		Chief of Central Personnel Department at I.G. Farben, member of SS
269.	Schnitzler, Georg von		Member of the managing board at I.G. Farben, captain in the SA
270.	Schoenbein, Irene		Wife of Joseph Mengele
271.	Scholtz-Klink, Gertrud	1902	Nazi Women's League Leader
272.	Schöngarth, Eberhard	1903	Commander of Security Police in Cracow, 1941-43
273.	Schroeder, Kurt von	1889	Cologne banker who helped bring Hitler to power during the Third Reich, he held numerous industry directorships.
274.	Schwammberger, Josef	1912	Commandant at Mielec & Pryzmsyl in Poland
275.	Schwartz, Heinrich		Commandant at Auschwitz
276.	Schwarz, Franz Xaver	1875	Treasurer of the Nazi Party, rose to become SS General
277.	Schwede-Coburg, Franz		Gauleiter of Pomerania
278.	Schwerin von Krosigk, Lutz	1887	Reich Minister of Finance & Member of Hitler's first cabinet
279.	Segener, Federico		Alias of Eduard Roschmann
280.	Seidl, Siegfried	1911	Commandant at Theresienstadt
281.	Seyss-Inguart, Arthur	1892	Reich Governor of Austria & later Reich Commissioner of occupied Holland
282.	Simon, Gustav		Gauleiter of Moselland
283.	Skorzeny, Emmi		Wife of Otto Skorzeny, nee Linhart
284.	Skorzeny, Ilse		Second wife of Otto Skorzeny, nee Lüthje
285.	Skorzeny, Otto	1908	SS Commando Leader famed for daring exploits (rescued Mussolini & kidnapped Horthy). After war, major player in ODESSA, an organization that spirited Nazi fugitives to safety.
286.	Speer, Albert	1905	Reich Minister for armaments & war production, controlled production during the last years of war.

**LIST OF SENIOR NAZI OFFICIALS, LEADERS OF THE SS AND THE CONCENTRATION CAMPS, INDUSTRIALISTS AND BANKERS
WHO MAY HAVE TRANSFERRED LOOTED ASSETS TO NEUTRAL COUNTRIES
COMPILED BY THE SIMON WIESENTHAL CENTER**

#	Name (Last, First)	DOB	Position
287.	Sporrenberg, Jacob	1902	SS & Police leader in Lublin, organizer of the infamous "Erntefest" massacre.
288.	Sprenger, Jakob		Gauleiter of Hesse-Nassau
289.	Stangl, Franz	1908	Commander of Treblinka death camp, escaped to South America with the help of Bishop Hudal but was extradited to Germany.
290.	Steinbrink, Otto	1888	A leading official in numerous Flick enterprises and a Brigadier General in the SS
291.	Streicher, Julius	1885	Founder of <u>Der Stuermer</u> & Gauleiter of Franconia, notorious Jew-baiter.
292.	Stroop, Juergen	1895	SS General who put down Warsaw Ghetto Uprising.
293.	Stuckart, Wilhelm	1902	Nazi politician & jurist who drafted the "Nuremberg laws"
294.	Stuelpnagel, Karl Heinrich	1886	Military Governor of France 1942-44
295.	Stuelpnagel, Otto		Military Governor of France 1940-42
296.	Stürtz, Emil		Gauleiter of Mark Brandenburg
297.	Suhren, Fritz	1908	Commandant at Ravensbrück
298.	Telschow, Otto		Gauleiter of East Hannover
299.	Terboven, Josef	1898	Reich Commissioner in Norway
300.	Thadden, Eberhard von	1909	In 1943, head of the "Jewish desk", involved in deportations of Jews throughout Europe, especially Hungary
301.	Thierack, Otto	1889	President of the dreaded "People's Court," later Reich Minister of Justice.
302.	Thomalla, Richard	1903	Commandant at Sobibor
303.	Todt, Fritz	1891	Reich Minister for Armaments & Munitions from 1940 to 1942, head of construction for the "Four Year Plan", exploiter of slave labor.
304.	Tschammer and Osten, Hans von	1887	Secretary of State in the Reich Ministry of Interior & Reich Sport Leader
305.	Turner, Harald	1891	SS General, SS Chief stationed in Zagreb 1941-43
306.	Uiberreither, Siegfried		Gauleiter of Styria
307.	Veesenmayer, Edmund	1904	Hitler's Deputy in Hungary, SS Major General involved in deporting Hungarian Jews to camps.
308.	Vögler, Albert	1877	German steel industrialist & early supporter of Hitler
309.	Waag, Erike		Wife of Wilhelm Canaris
310.	Wächtler, Fritz		Gauleiter of Bavarian Ostmark
311.	Wäckerle, Hilmar		Commandant at Dachau
312.	Wagner, Adolf		Gauleiter of Munich-Upper Bavaria

**LIST OF SENIOR NAZI OFFICIALS, LEADERS OF THE SS AND THE CONCENTRATION CAMPS, INDUSTRIALISTS AND BANKERS
WHO MAY HAVE TRANSFERRED LOOTED ASSETS TO NEUTRAL COUNTRIES
COMPILED BY THE SIMON WIESENTHAL CENTER**

#	Name (Last, First)	DOB	Position
313.	Wagner, Gustav	1911	Deputy commandant of Sobibor death camp, made his way to South America with help from the Vatican, finally extradited to Germany from Brazil.
314.	Wagner, Josef		Gauleiter of South Westphalia
315.	Wagner, Norbert		Gauleiter of Baden
316.	Wagner, Robert	1895	Gauleiter of Alsace-Baden & Chief of Civil Administration in Alsace
317.	Wahl, Karl	1892	Gauleiter of Swabia, SS General
318.	Waldeck-Pyrmont, Josias	1896	SS General & nephew of the Dutch Queen, Himmler's first recruit from the old aristocracy.
319.	Warzok, Friedrich		Commandant of Janowska, involved in 40,000 murders
320.	Wegener, Bernhard		Alias of Eduard Roschmann
321.	Wegner, Fritz		Alias of Eduard Roschman
322.	Weinrich, Karl		Gauleiter of Kurhessen
323.	Weiseborn, Jakob		Commandant at Flossenbürg
324.	Weiss, Martin	1905	Commandant at Dachau, Neuengamme, & Majdanek
325.	Weiter, Wilhelm		Commandant at Dachau
326.	Willms/Wilhelms, Regine		Wife of Klaus Barbie
327.	Winkelmann, Otto	1894	SS General assigned to Budapest 1944
328.	Wirth, Christian	1895	SS Major & head of death camp organization in Poland from 1942-43
329.	Wisliceny, Dieter	1911	SS Major & Eichmann deputy who deported Jews from Slovakia, Greece, & Hungary
330.	Wolff, Karl	1900	Chief SS & Police Commander in Italy, before that Himmler's Chief of Personal Staff
331.	Wornicke, Hilde		Female doctor involved in murder of insane patients at Oberwalde sanatorium
332.	Wurster, Carl		Member of the managing board at I.G. Farben, and its production chief for inorganic chemicals.
333.	Ziereis, Franz	1905	Commandant at Mauthausen
334.	Zill, Egon	1902	Commandant at Natzweiler & Flossenbürg

Exhibit C

**Letter to Chris Meier of the Swiss Bankers Ass'n from Rabbis Hier
and Cooper (July 23, 1997)**

**United States Senate Judiciary Committee Hearing
The Truth Revealed: Hidden Facts Regarding Nazis and Swiss Banks**

February 3, 2026



Via Fax 01141 612 72 53 82

URGENT

July 23, 1997

Rabbi Marvin Hier
Founder and Dean

BOARD OF TRUSTEES

Samuel Belzberg
Chairman

Nelson Peltz
Co-Chairman

Alan Casden
Co-Chairman

Rabbi Abraham Cooper
Associate Dean

Rabbi Meyer H. May
Executive Director

Susan Burden
Director, Administration
and Finance

Marlene F. Hier
Director, Membership
Development

Avra Shapiro
Director, Public Relations

Richard Trank
Director, Media Projects

Anice Prager
Director, Development
Western Region

REGIONAL OFFICES

Rhonda Barad
Eastern Director

Robert L. Novak
National Director, Development
Southern Director

Sol Littman
Canadian Representative

Paris

Shimon Samuels,
European Director

Jerusalem

Efraim Zuroff
Israel Director

Buenos Aires

Sergio Widder
Latin American Representative

Mr. Chris Meier
Swiss Bankers Association
Switzerland

Dear Mr. Meier,

We are writing to you regarding an important matter following yesterday's publication of the nearly 2,000 names of dormant accounts published worldwide by the Swiss Bankers Association.

After cross referencing your list with the Simon Wiesenthal Center's list of 334 Nazi elite, we have come across six names which may match names released by your association. We need your immediate assistance in verifying whether any of them are in fact the same.

On the Simon Wiesenthal Center's list of Nazi elite we have:

- **Willy Bauer (#14)** an alias used by Anton Burger, an aide to Adolf Eichmann and deputy commandant of Theresienstadt. **We note on the Swiss Bankers Association list, his first name is spelled Willi.
- **Elisabeth Eder (#66)** born in Linz, Austria, wife of Ernst Kaltenbrunner, one of the most notorious Nazi officials executed at Nuremberg. **Your list has her first name as Elise.
- **Hermann Esser (#73)**, Vice President of the Reichstag. **Your list has his last name with one S.
- **Hermann Schmitz (#267)**, Chairman of the Board of Directors of I.G. Farben. **On the list you published it appears as H. Schmitz.

In addition, under the Power of Attorney list, you have two individuals who have similar names:

- **Heinrich Hoffmann (#145)** confidant of Hitler and major Nazi profiteer. **Your list shows his last name with one F.
- **Karl Jäger (#156)** chief of the SD for Lithuania.

(over)



July 23, 1997
Mr. Chris Meier
Page 2

We would appreciate a response by fax as soon as possible.

Cordially,

A handwritten signature in dark ink, appearing to read "Marvin Hier".

Rabbi Marvin Hier
Dean and Founder

A handwritten signature in dark ink, appearing to read "Abraham Cooper".

Rabbi Abraham Cooper
Associate Dean

RMH:gr

Exhibit D

**Letter to Judge Edward R. Korman from Gibson Dunn
Requesting Ruling (January 28, 2026)**

**United States Senate Judiciary Committee Hearing
The Truth Revealed: Hidden Facts Regarding Nazis and Swiss Banks**

February 3, 2026

GIBSON DUNN

Marshall R. King
Partner
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mking@gibsondunn.com

January 28, 2026

Hon. Edward R. Korman
United States District Judge
United States Courthouse
Room 918
225 Cadman Plaza East
Brooklyn, New York 11201

Re: In Re: Holocaust Victims Asset Litigation, Case No. CV-96-4849

Dear Judge Korman:

We write as counsel for Defendant Credit Suisse, and now Defendant UBS AG (UBS), to ask the Court to issue a ruling clarifying the scope of the settlement agreement and release of claims approved (as amended) by this Court on August 9, 2000 ("Settlement Agreement"), and for such other and further relief as this Court may deem just and proper. This request is brought pursuant to the Settlement Agreement, which provides that this Court retains jurisdiction over the Agreement, Settlement Agreement Sec. 14, and pursuant to this Court's attendant authority to issue rulings clarifying the agreement's scope and the meaning of its terms, *see Manning v. New York Univ.*, 299 F.3d 156, 163 (2d Cir. 2002) (District courts appropriately "retain[] authority to clarify subsequently the settlement and to impose clarifying terms[.]").

For more than 20 years, the Settlement Agreement held firm in achieving complete and final closure of all claims relating to World War II or the Holocaust. Starting in 2020, however, new allegations were raised concerning accounts at a predecessor bank to Credit Suisse. In addition, public statements and media accounts have raised concerning questions about the scope and core terms of the Settlement Agreement, purporting to question its finality and revisiting questions and disputes that it squarely resolved.

Although the breadth and finality of the Settlement Agreement and the release of claims are indisputable, Credit Suisse, and since its acquisition in 2023 of Credit Suisse, UBS, have engaged in extensive voluntary efforts to investigate the allegations (which have expanded significantly since 2020). In late 2023, this Court appointed former Ambassador Stuart Eizenstat and, subsequently, Mark Donig as mediators. Since that time, UBS has redoubled its commitment to investigating the allegations and has worked in good faith to progress the mediation and attempt to resolve the dispute amicably.

Most recently, as the Court is aware, the parties participated in two mediation sessions overseen by the Court on December 15, 2025, and January 21, 2026. UBS participated in good faith in an attempt to reach an amicable resolution. Unfortunately, despite the dedicated efforts since those sessions by the mediators, the mediation has now reached an impasse without any likelihood of a resolution.

GIBSON DUNN

Hon. Edward R. Korman

January 28, 2026

Page 2

UBS does not seek enforcement of the Settlement Agreement against any party. Instead, UBS respectfully requests that the Court enter an order clarifying the scope of the Settlement and the obligations of the parties. Please see the attached proposed order for the Court's consideration.

The ruling will ensure that the Settlement Agreement can continue to be implemented consistently with its original purpose and the parties' mutual intent.

UBS's commitment to pursue historical truth within the context of the Settlement is unwavering.

Respectfully submitted,

GIBSON, DUNN & CRUTCHER LLP



Marshall R. King, Esq.

David P. Burns, Esq.

F. Joseph Warin, Esq.

cc: Ambassador (ret.) Stuart E. Eizenstat, seizenstat@cov.com
Mark Donig, mdonig@grossmanyong.com

Selendy Gay Elsberg PLLC (counsel to the Simon Wiesenthal Center)
Faith Gay, Esq., fgay@selendygay.com

Stein Mitchell Beato & Missner LLP (counsel to the Simon Wiesenthal Center)
Jonathan Missner, Esq., jmissner@steinmitchell.com
Andrew Beato, Esq., ABeato@steinmitchell.com

Marc R. Cohen, Mayer Brown, MCohen@mayerbrown.com

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

-----	X:	
In re HOLOCAUST VICTIM ASSETS	:	
LITIGATION	X:	Case No. CV 96-04849 (ERK) (MDG)
-----	:	(Consolidated with CV 96-5161 and
This Document Relates to All Cases	X	CV 97-461)

[PROPOSED] ORDER

In August 2023, I appointed Amb. Stuart Eizenstat to act as mediator (and subsequently, appointed Mark Donig to act as co-mediator) between Credit Suisse, a settling party to the 1999 Settlement of the Swiss Bank Holocaust Victims Asset class action litigation, and the Simon Wiesenthal Center (the “SWC”), a prominent NGO that executed an organizational endorsement of the Settlement. Unfortunately, in spite of the efforts of Amb. Eizenstat (and Mark Donig), UBS AG (also a party to the 1999 Settlement and recent acquirer of Credit Suisse), and the SWC, the mediation has not reached a successful conclusion.

I now would like to take the opportunity to make the following findings and observations concerning the Settlement Agreement’s scope and applicability to all parties and organizational endorsers:

1. Given the clear wording of the Settlement, and the NGOs’ endorsement thereof, I affirm that the Settlement’s scope explicitly covers all the subjects of the investigation into Credit Suisse’s history that were and are being performed since 2020 by the independent Ombudspersons (appointed by Credit Suisse in 2021 and reappointed by UBS in 2023), and specifically (a) any matter relating to the assets of (i) Nazi-era German companies and other legal entities, (ii) individual Nazis and other natural persons, and the (iii) the Nazi Government and its agencies and instrumentalities, and (b) any historical fact whether known or unknown at the time the Settlement was entered into. The Settlement covered “all claims [including unknown claims and “hereafter arising or discovered” claims] . . . in any way relating to the Holocaust, World War II, and its prelude and aftermath, Victims or Targets of Nazi Persecution, transactions with or actions of the Nazi Regime . . . or any related cause or thing whatever . . .”. I note that the Settlement, in several places specifically mentions German companies and individual Nazis, and that the Settlement was not dependent on representations of any party.
2. The obligations of the parties to the Settlement including the organizational endorsers are equally clear. Such parties and endorsers may not, with respect to any matters covered by the Settlement: (a) threaten, support or take any legal action against any of the parties

released by the Settlement (including UBS and Credit Suisse); (b) promote, assist in promoting or cause to promote any public controversy (in the media or otherwise); or (c) demand or request any additional financial payment. This is what the NGO endorsers of the Settlement committed to when they “affirm[ed] that the Settlement brings about complete closure and an end to confrontation with respect to the issues dealt with in the settlement” and “agree[d] not to make any public statement or take any action that would be inconsistent with [their endorsement of the Settlement].” Going forward, I will not hesitate to enjoin and hold accountable any party that acts inconsistently with its obligations under the Settlement.

So ordered.

January __, 2026

Brooklyn, New York

By _____

Edward R. Korman

United States District Judge