

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORKIN RE: HOLOCAUST VICTIM ASSETS  
LITIGATION

This Document Relates to: All Cases

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: Case No. CV 96-4849 (ERK)(MDG)  
: (Consolidated with CV 96-5161  
: and CV 97-461)**MEMORANDUM & ORDER**

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**MEMORANDUM & ORDER APPROVING THE DECISION ON APPEAL:**  
**IN RE ACCOUNTS OF THE ESTATE OF SOPHIE COHEN, AND ACCOUNTS OF**  
**ALEXANDER OPPLER, BERTHOLD OPPLER, AND SIGMUND OPPLER**

KORMAN, J.:

As provided under the Settlement Agreement, and in accordance with the procedures established in the December 8, 2000 and December 14, 2006 Memoranda & Orders and in the Plan of Allocation and Distribution of Settlement Proceeds, Special Master Michael Bradfield is hereby requesting the Court's approval of the Decision on Appeal: In re Accounts of the Estate of Sophie Cohen, and Accounts of Alexander Oppler, Berthold Oppler, and Sigmund Oppler ("the Decision"). This decision consists of 1 Denial to an Appeal of a Certified Award listed in Annex A to this Order.

At my direction, pursuant to Article 30 of the Rules Governing the Claims Resolution Process, as amended (the "Rules"), Special Master Michael Bradfield has analyzed the information provided in the Appeal listed in Annex A. Upon careful consideration, Special Master Michael Bradfield recommends that this Appeal be denied.

I have reviewed Special Master Michael Bradfield's analysis and I concur with his recommendations. Therefore, it is

**ORDERED** that the Appeal to the claims listed in Annex A shall be denied and the relevant Appellants so informed;

It is further ordered that the Special Master Michael Bradfield shall provide the Court with the name and address of every Appellant whose appeal is herewith denied, which information shall be filed with the Court under seal.

Brooklyn, New York  
Dated: November 9, 2011

SO ORDERED:  
s/ Judge Edward R. Korman

Edward R. Korman  
United States District Judge