

Report on Dormant Accounts of Victims of Nazi Persecution in Swiss Banks

Introduction

1. This Report on Dormant Accounts of Victims of Nazi Persecution in Swiss Banks by the Independent Committee of Eminent Persons ("ICEP" or the "Committee") represents the culmination of a three-year investigation.¹ The guiding principle of this endeavor has been to find as much of the truth about the fate of these victims' accounts, dating from before or during World War II, and their treatment by Swiss banks, as is feasible, given the passage of half a century. We are now confident that the Committee's investigation has produced a record of the past on this problem that is, in fact, as complete as is now possible.

2. Part I of this report reviews the background, the reader's overview, and the factual results of the investigation in accordance with the mandate to the Committee. Part II sets out certain recommendations flowing directly from the investigation described in Part I. These recommendations are directed to the Swiss Federal Banking Commission ("SFBC") and other authorities of the Swiss Government, and to the established Claims Resolution Tribunal. They concern the appropriate handling of the individual account records identified by the Committee, the publication of account names, the means of resolving claims by victims of Nazi persecution or their heirs to accounts in Swiss banks, the use of the established Claims Resolution Tribunal, the further

search for accounts of intermediaries responsible for the accounts of these victims and looted assets, and the appropriate treatment of dormant accounts in the future. Annexes and appendices provide the supporting details.²

Part I – Findings

Significance of the Investigation

3. The Committee was established by an agreement between the Swiss Bankers Association ("SBA") and the World Jewish Restitution Organization and the World Jewish Congress representing the Jewish Agency and Allied Organizations recorded in a Memorandum of Understanding of May 2, 1996.³ Under this mandate by these founding organizations, the Committee's investigation had two major objectives: (a) to identify accounts in Swiss banks of victims of Nazi persecution that have lain dormant since World War II or have otherwise not

¹ "Dormant account" is defined broadly for the purposes of the ICEP investigation to mean those accounts with respect to which there has been no withdrawal or addition to, and no correspondence or other contacts with the account holder or their representatives or with the beneficiaries since at least the end of 1945 as well as accounts that should have been dormant as described above but for the fact that the funds in the account are attributable for reasons other than their return to the original depositors or their legal representatives. A list of abbreviations and a glossary are in Appendices V and VI.

² Annexes I-II contain various specific sections of important aspects of the investigation, and Appendices A-W contain the texts of relevant documents.

³ Appendix A contains the text of the Memorandum of Understanding; see also Appendices B and C for statements by the late Prime Minister Rabin of Israel and by the Swiss Federal Council.

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Mark Steyvers



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Table of Contents Report On Dormant Accounts Of Victims Of Nazi Persecution In Swiss Banks

1. Understanding the eBook Report On Dormant Accounts Of Victims Of Nazi Persecution In Swiss Banks
 - The Rise of Digital Reading Report On Dormant Accounts Of Victims Of Nazi Persecution In Swiss Banks
 - Advantages of eBooks Over Traditional Books
2. Identifying Report On Dormant Accounts Of Victims Of Nazi Persecution In Swiss Banks
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Report On Dormant Accounts Of Victims Of Nazi Persecution In Swiss Banks
 - User-Friendly Interface
4. Exploring eBook Recommendations from Report On Dormant Accounts Of Victims Of Nazi Persecution In Swiss Banks
 - Personalized Recommendations
 - Report On Dormant Accounts Of Victims Of Nazi Persecution In Swiss Banks User Reviews and Ratings
 - Report On Dormant Accounts Of Victims Of Nazi Persecution In Swiss Banks and Bestseller Lists

5. Accessing Report On Dormant Accounts Of Victims Of Nazi Persecution In Swiss Banks Free and Paid eBooks
 - Report On Dormant Accounts Of Victims Of Nazi Persecution In Swiss Banks Public Domain eBooks
 - Report On Dormant Accounts Of Victims Of Nazi Persecution In Swiss Banks eBook Subscription Services
 - Report On Dormant Accounts Of Victims Of Nazi Persecution In Swiss Banks Budget-Friendly Options
6. Navigating Report On Dormant Accounts Of Victims Of Nazi Persecution In Swiss Banks eBook Formats
 - ePub, PDF, MOBI, and More
 - Report On Dormant Accounts Of Victims Of Nazi Persecution In Swiss Banks Compatibility with Devices
 - Report On Dormant Accounts Of Victims Of Nazi Persecution In Swiss Banks Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Report On Dormant Accounts Of Victims Of Nazi Persecution In Swiss Banks
 - Highlighting and Note-Taking Report On Dormant Accounts Of Victims Of Nazi Persecution In Swiss Banks
 - Interactive Elements Report On Dormant Accounts Of Victims Of Nazi Persecution In Swiss Banks
8. Staying Engaged with Report On Dormant Accounts Of Victims Of Nazi Persecution In Swiss Banks
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Report On Dormant Accounts Of Victims Of Nazi Persecution In Swiss Banks
9. Balancing eBooks and Physical Books Report On Dormant Accounts Of Victims Of Nazi Persecution In Swiss Banks
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Report On Dormant Accounts Of Victims Of Nazi Persecution In Swiss Banks
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Report On Dormant Accounts Of Victims Of Nazi Persecution In Swiss Banks
 - Setting Reading Goals Report On Dormant Accounts Of Victims Of Nazi Persecution In Swiss Banks
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Report On Dormant Accounts Of Victims Of Nazi Persecution In Swiss Banks
 - Fact-Checking eBook Content of Report On Dormant Accounts Of Victims Of Nazi Persecution In Swiss Banks
 - Distinguishing Credible Sources

13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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