

Exhibit K

UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF
OF NEW YORK

In re Holocaust Victim Assets Litigation :

:
:
:
:
:
:
:
:
:
:
:

Master Document No. CV-96-4849
(ERK) (MDG)

Consolidates with CV-96-5161 and
CV-96-461

This Document Relates to All Actions :

Holocaust Victim Assets Litigation (Swiss Bank Litigation)

Proposed Plan of Allocation for
Jehovah's Witness Victims and Targets of Nazi Persecution

December 7, 1999

COMES NOW, the Watch Tower Bible and Tract Society of Pennsylvania, (hereinafter Watch Tower), the corporate agency directing the administrative and religious work of Jehovah's Witnesses worldwide, by its attorney, Carolyn R. Wah, requesting an allocation of a portion of the settlement fund for Holocaust education and remembrance as well as just and equitable compensation as outlined below:

As the attached report entitled "Spiritual Resistance and Its Cost for a Christian Minority: A Documentary Report of Jehovah's Witnesses Under Nazism, 1933-1945" will show, the Nazi persecution of Jehovah's Witnesses, which spanned virtually the entire Nazi period, exacted a heavy physical, financial, and emotional toll on that small religious community in all Nazi-occupied lands. The report also evidences that the Witnesses' individual and organized stance in opposition to the violent ideology of the regime was a decisive factor in the severity of the persecution, resulting in profound losses.

Although conclusive documentation may be lacking for the claims of individuals targeted as Jehovah's Witnesses; there are three factors that argue for a favorable hearing for the individual applicants, even where the elusive "Swiss connection" may be weak:

- (1) Since Jehovah's Witnesses were among the earliest groups to be targeted for sentencing to concentration camps, they were often used in the actual construction of the camps. In some cases, the SS-run camps could, in themselves, be considered commercial enterprises that benefited from slave labor. Because the Witnesses had been in the camp system for long periods of time, they sometimes worked for the camp administration, but without due compensation, of course.
- (2) Witness literature often carried sharp criticism of flagrant human rights violations in Nazi Germany. This was true of Witness literature produced and distributed clandestinely within

Nazi-occupied Europe, as well as Witness literature published internationally. The Gestapo was well aware of the critical and revealing content of the literature, and thus they expended extraordinary effort to expose and destroy the secret printing facilities. They confiscated printing equipment, burned stocks of literature whenever it was found, and hunted down and executed many of those involved with the underground work. Thus, the nonviolent resistance offered by the Witnesses increased the financial, material, and physical losses they sustained.

(3) The nonviolent, nonpolitical resistance of Jehovah's Witnesses to Nazi policies is distinctive for its duration and consistency. It is not possible to quantify the losses suffered by families whose mothers or fathers were given lengthy sentences in camp or prison because of their faith. Beyond the lost wages, lost property, and lost years are the intangible costs suffered by all victims of Nazi terror. Unlike other victims, however, most Witnesses had a choice. Generally, they were targeted solely because of their religious convictions. Witnesses were offered the opportunity to avoid persecution simply by renouncing their beliefs. Therefore, by virtue of the length of the persecution and the nature of their resistance, we ask that the court grant special consideration to the applications of Witness survivors or their heirs, which will no doubt be few in number.

Further, the court may allocate a portion of the settlement to be used for purposes of Holocaust education and remembrance. Combating intolerance and indifference is extremely important work. The Watch Tower and individual Jehovah's Witnesses have expended hundreds of thousands of dollars to promote awareness of the Holocaust and its lessons. The Watch Tower and its affiliate branch offices have made educational and academic presentations, free of admission charge, in the United States, Canada, Mexico, Brazil, Israel, and most countries of Eastern and Western Europe. More than 400 seminars and exhibitions have been held in

Germany alone, often in cooperation with concentration camp memorials, research institutions, and museums. Important research and archival work is being conducted in Germany, the Netherlands, Austria, Poland, Russia, Israel, and other places.

The few remaining Witness survivors have used their waning vitality to speak to young people, educators, and scholars about their experiences and those of their martyred fellow believers. If the court sees fit to allocate a portion of the settlement fund to the Watch Tower to continue this work of remembrance, we believe it would constitute fitting recognition of individual Witnesses who suffered and died while maintaining their faith and human values.

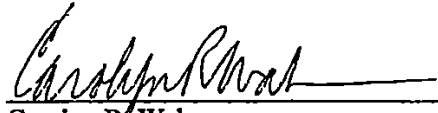
Some Witnesses died prematurely and left no heirs to make a claim to the Swiss Bank Settlement Fund. However, the legacy of spiritual resistance that they left behind is of great value in the education of future generations about the importance of standing up for the dignity and value of human life. Representing these individuals, the Watch Tower would be pleased to devote any allocated moneys solely to the interests of Holocaust education and the remembrance of the prisoners who bore the purple triangle, according as the court might stipulate.

Realizing that thousands of survivors and heirs will apply to the court to receive a portion of the Settlement Fund, Watch Tower is not in a position to recommend a certain percentage to be allotted for the purposes outlined above, nor are we able to suggest what portion of the Fund should be allotted to individual Witness survivors. Watch Tower acknowledges that no amount of money can fully compensate for the losses of any victims of Nazi persecution. However, if the funds provided by the Swiss Banks Settlement can symbolically or practically mitigate the human suffering of survivors or their families, or if it can advance the work of education and remembrance, the money will have been well spent. In this allocation process, we rely on the court's equity and fairness.

WHEREFORE, in light of this information, Watch Tower, respectfully request an award in harmony with the just and equitable principles outlined in the settlement order.

December 7, 1999.

Respectfully submitted,



Carolyn R. Wah
Associate General Counsel
Watch Tower Bible and Tract Society
of Pennsylvania
100 Watchtower Drive
Patterson, NY 12563
Tel: (914) 306-0700
Fax: (914) 306-0709