

CLAIMS RESOLUTION TRIBUNAL

In re Holocaust Victim Assets Litigation
Case No. CV96-4849

Certified Award

to Claimants [REDACTED 1],

Alyssa [REDACTED 2],

[REDACTED 3],¹

and [REDACTED 4]
also acting on behalf of [REDACTED], [REDACTED],
and [REDACTED]

in re Accounts of Jiri Brecher and Filip Liebermann

Claim Numbers: 220889/RT, 718936/RT, 788319/RT, 788583/RT, 204042/RT, 501226/RT,
753606/RT²

Award Amount: 216,100.00 Swiss Francs

This Certified Award is based upon the claims of [REDACTED 1], née [REDACTED], (“Claimant [REDACTED 1]”), [REDACTED 2], née [REDACTED] (“Claimant [REDACTED 2]”), [REDACTED 3], née [REDACTED] (“Claimant [REDACTED 3]”), and [REDACTED 4] (“Claimant [REDACTED 4]”) (together the “Claimants”) to the accounts of Filip Lieberman. This Award is to the published account of Filip Liebermann (“Account Owner Liebermann”), over which Benedikt Liebermann (“Power of Attorney Holder Benedikt Liebermann”) held power of attorney, at the Zurich branch of the [REDACTED] (“Bank I), and the published accounts of Jiri Brecher (“Account Owner Brecher”), over which Account Owner Liebermann, Power of Attorney Holder Benedikt Liebermann, and Otto Freund (“Power of Attorney Holder Freund”) (together the “Power of Attorney Holders”) held power of attorney, at the Zurich

¹ In her claim form, Claimant [REDACTED 1] indicated that she represented her cousin, [REDACTED] (the daughter of [REDACTED], née [REDACTED]), who is Claimant [REDACTED 3]’s mother. On 16 April 2004, Claimant [REDACTED 3] submitted a claim indicating that her mother passed away at the end of 2003.

² Claimant [REDACTED 4] did not submit a CRT Claim Form. However, in 1998 he submitted an ATAG Ernst & Young claim form (“ATAG Form”), numbered C-NYC-R-80-330-045-940, to the Claims Resolution Tribunal for Dormant Accounts in Switzerland (“CRT I”), which arbitrated claims to certain dormant Swiss bank accounts between 1997 and 2001. On 30 December 2004, the Court ordered that claims submitted to but not treated by either CRT I, the Independent Committee of Eminent Persons (“ICEP”), or ATAG Ernst & Young shall be treated as timely claims under the current Claims Resolution Process (the “CRT”) as defined in the Rules Governing the Claims Resolution Process, as amended (the “Rules”). Order Concerning the Use of ICEP Claims as Claim Forms in the Claims Resolution Process for Deposited Assets (30 December 2004). The Claimant’s ATAG Form was forwarded to the CRT and has been assigned Claim Number 753606.

branch of the [REDACTED] (“Bank II”). The awarded accounts belonging to Account Owner Brecher are from the Total Accounts Database (“TAD”) at Bank II.

All awards are published, but where a claimant has requested confidentiality, as in this case, the names of the claimant, any relatives of the claimant other than the account owner, and the bank have been redacted.

Information Provided by the Claimants

The Claimants, who are related, submitted Claim Forms, Initial Questionnaires (“IQs”), and an ATAG Ernst and Young claim form in 1998, identifying Account Owner Liebermann as Filip Lieberman, who was the maternal grandfather of Claimant [REDACTED 1], Claimant [REDACTED 2], and Claimant [REDACTED 4], and the maternal great-grandfather of Claimant [REDACTED 3].

The Claimants indicated that Filip Lieberman was born in 1866 or 1868 in Drohobycz, Austro-Hungary (now Drohobych, Ukraine) and was married to [REDACTED] on 8 May 1890 in Lvov, Poland (now Lviv, Ukraine). The Claimants indicated that Filip and [REDACTED] had four children: [REDACTED], née [REDACTED] (the maternal grandmother of Claimant [REDACTED 3]), who was born in 1891 in Stanislawow, Poland; [REDACTED], née [REDACTED] (Claimant [REDACTED 1]’s mother), who was born on 16 April 1892; Benedykt Lieberman, who was born in 1896 in Stanislawow; and [REDACTED], née [REDACTED] (Claimant [REDACTED 2]’s and Claimant [REDACTED 4]’s mother), who was born in 1898 in Stanislawow. The Claimants further stated that Filip Lieberman, who was Jewish, resided in Stanislawow, where he owned a yeast factory, until 1939 or 1940. According to Claimant [REDACTED 1], Filip Lieberman was deported to the ghetto in Kolomyja, Poland (now the Ukraine) in 1941 and perished there in 1943.

The Claimants further indicated that Filip Lieberman’s son, Dr. Benedykt Lieberman, who was born in 1896, was married to [REDACTED].

In a telephone conversation with the CRT on 21 July 2006, [REDACTED], who is the daughter of Benedykt Lieberman, indicated that her maternal grandfather’s name was [REDACTED], that he was a physician, that he was married to [REDACTED], and that the couple resided in Oelmütz, Austria-Hungary (today Olomouc, Czech Republic). She further indicated that her mother had a brother named Georg Brecher. In an additional telephone conversation on 23 July 2006, Ms. Levy further indicated that her maternal uncle Georg Brecher was born in approximately 1908 in Oelmütz and that he resided there until he emigrated to the United States, where he was a professor of medicine. Ms. Levy could not remember when exactly Georg Brecher left Europe but was sure that he emigrated before the Second World War.

In support of her claim, Claimant [REDACTED 1] submitted documents, including: (1) [REDACTED]’s birth certificate, indicating that she was born on 1 May 1892 in Knihinin, Stanislawow and that her parents were Filip Lieberman and [REDACTED], née [REDACTED], (2) [REDACTED]’s certificate of naturalization, issued on 4 December 1915, indicating that

[REDACTED] was born in 1892 and that she resided in Knihinin, district of Stanislawow; (3) [REDACTED]'s birth certificate, issued by the Jewish Community (*Israelitische Kultusgemeinde*) in Vienna, Austria, indicating that his parents were [REDACTED] and [REDACTED], née [REDACTED]; and (4) her own birth certificate, indicating that she was born as [REDACTED], that her parents were Dr. [REDACTED] and [REDACTED], and that [REDACTED] was the daughter of Filip and [REDACTED]. Claimant [REDACTED 1] also submitted a copy of an application she filed in 1997 with the Contact Office for the Search of Dormant Accounts Administered by Swiss Banks (*Anlaufstelle für die Suche nachrichtenloser Vermögenswerte bei Schweizer Banken*) (the "Contact Office"), indicating that she initiated a search for accounts held by Filip Lieberman, and that on 7 February 1997, she was instructed by the Contact Office that, in order to initiate a search, she was required to pay a search fee of 100.00 Swiss Francs ("SF").

Claimant [REDACTED 2] and Claimant [REDACTED 4] also submitted documents in support of their claims, including: (1) their mother's birth certificate, indicating that [REDACTED] was born on 18 August 1898 in Knihinin, that her parents were Filip Liebermann and [REDACTED], née [REDACTED], who were married on 8 May 1890 in Lvov, and that they were Jewish; (2) Claimant [REDACTED 2]'s birth certificate, indicating that her parents were Dr. [REDACTED] and [REDACTED], née [REDACTED], that [REDACTED] was the daughter of Filip and [REDACTED], and that Dr. Benedykt Lieberman signed the birth certificate as a witness; (3) Claimant [REDACTED 4]'s birth certificate, indicating that his parents were Dr. [REDACTED] and [REDACTED]; and 4) their father's certificate of naturalization, issued by the Government of Palestine on 4 February 1946, indicating that [REDACTED]'s wife was [REDACTED], née [REDACTED], and that their children were [REDACTED] and [REDACTED].

Claimant [REDACTED 3] submitted documents regarding Claimant [REDACTED 1]'s attempts to claim the accounts of Filip Liebermann through the Swiss Contact Office. These documents include a letter from the Contact Office, dated 10 March 1997, to the attorney for Claimant [REDACTED 1]. In that letter, the Contact Office responded to Claimant [REDACTED 1]'s request for information regarding her grandfather's account, based upon the inclusion of his name in a list, published in 1997, of Polish owners of Swiss bank accounts whose accounts were transferred to Poland. Even after payment of the SF 100.00 search fee, the Contact Office simply instructed the attorney to turn to the Polish Ministry of Justice in Warsaw to obtain compensation for these accounts ("*Zwecks Erstattung der seinerseits [sic] nach Polen überwiesenen Konten, wenden Sie sich bitte an das polnische Justizministerium in Warschau.*"). Claimant [REDACTED 1]'s attorney responded to the Contact Office in a letter, dated 20 March 1997, in which he noted that, as a former banker and an attorney, he could assure the Contact Office that the bank in which the accounts were held remained responsible for the accounts despite any agreement with Poland to turn them over, since this was done without the owners' permission. He argued that referring the matter to Polish ministers (who, he wrote, were former Communists), in no way relieved the bank of its duties and was unacceptable ("*Ein Verweis an polnische Ministerien (frueher Kommunisten) entlastet die Schweizer Bank in keiner Weise und ist unakzeptabel.*"). In its 8 April 1997 response, the Contact Office defended the Polish agreement and argued that the Bank did not act without authorization, but with the authorization of the Swiss authorities. Therefore, according to the Contact Office, the responsibility lay not with the individual Swiss bank, but with the Federal government. The Contact Office assured

Claimant [REDACTED 1]’s attorney that the recommendation to turn to the Polish Ministry of Justice had been discussed by the Swiss Parliament’s Task Force regarding the issue, and regretted not being able to help him further.³

Claimant [REDACTED 1] indicated that she was born on 21 July 1924 in Stanislawow; Claimant [REDACTED 2] indicated that she was born on 5 November 1933 in Stanislawow; Claimant [REDACTED 3] stated that she was born on 27 March 1940 in Nimes, France; and Claimant [REDACTED 4] stated that he was born on 8 May 1930 in Vienna. Claimant [REDACTED 1] is representing her brother, [REDACTED], formerly [REDACTED], who was born on 14 July 1921 in Vienna, and her cousins (the daughters of Benedykt Lieberman), [REDACTED], née [REDACTED], who was born in 1930 in Stanislawow, and [REDACTED], née [REDACTED], who was born in 1947. According to information provided by the Claimants, Claimant [REDACTED 3] has a surviving maternal uncle who is not represented in their claims and has not submitted a claim to the CRT.

Claimants [REDACTED] previously submitted an ATAG Ernst & Young claim form in 1998, asserting her entitlement to a Swiss bank account owned by Filip Liebermann.

Information Available in the Banks’ Records

Bank I

The CRT notes that the auditors who carried out the investigation of Bank I to identify accounts of Victims of Nazi Persecution pursuant to instructions of the Independent Committee of Eminent Persons (“ICEP” or the “ICEP Investigation”) did not report an account belonging to Filip Liebermann during their investigation of Bank I. Documents pertaining to Filip Liebermann’s assets at Bank I were obtained from archival sources in Switzerland and are described in detail below. Additional information about Filip Liebermann’s account was published by the Press Office of the Polish Ministry of Finance.

Bank II

Bank II’s records consists of documents relating to the 1945 freeze of assets held in Switzerland by the citizens of Germany and of the territories incorporated into the Third Reich (the “1945 Freeze”), a list of dormant accounts, documents relating to the survey of assets held in Switzerland by foreigners or stateless persons who were or who were believed to have been victims of racial, religious or political persecution, conducted pursuant to a federal decree of

³ The original text reads: *“In Ihrem Fall geht es offenbar um ein Guthaben, das – wenn es bei der Bank existiert hatte – im Rahmen des erwähnten schweizerisch-polnischen Abkommens an die Eidgenossenschaft und später nach Polen überwiesen wurde. Die Bank hat dabei nicht ‘auftragslos’ gehandelt, wie sie [sic] schreiben, sondern auf Anweisung der schweizerischen Behörden. Deshalb ist der Zugriff auf solche Guthaben nur auf dem von den schweizerischen Behörden vermittelten Weg noch möglich, und auch die Verantwortung dafür (insbesondere für den Abschluss des erwähnten Abkommens) liegt bei der Eidgenossenschaft. Die Empfehlung des Schweizerischen Bankenombudsman, Sie mögen sich an das polnische Justizministerium in Warschau wenden, ist mit der ‘Task Force’ des Bundesrates abgesprochen. So sehr wir es bedauern, können auch wir in Ihrem Fall nicht helfen.”*

1962 (the “1962 Survey”), and printouts from Bank II’s database. According to these records, Account Owner Brecher was Jiri Brecher, who held Czechoslovakian citizenship. Bank II’s records indicate that Account Owner Brecher’s last known contact address was c/o Ferd. Wahl, Leonhardstr. 18, Zurich, Switzerland.

Bank II’s records indicate that Account Owner Brecher held one custody account, numbered 60992, and one demand deposit account. According to Bank II’s records, the accounts were blocked in the 1945 Freeze. Bank II’s records indicate that as of 17 February 1945, the custody account contained 3 ¼% *Schweiz. Eidgen. 1942* bonds with a nominal value of SF 4,000.00 and a market value of SF 3,960.00. The balance of the demand deposit account on 17 February 1945 was SF 403.50. Bank II’s records further indicate that as of 28 November 1955, the custody account contained 2 ¾% *Eidg. Anleihe 1954* bonds with a nominal value of SF 4,000.00 and a market value of SF 3,840.00. The balance of the demand deposit account on that date was SF 1,164.00. Bank II’s records further indicate that Account Owner Brecher’s assets were released from the 1945 Freeze on 15 December 1955.

Bank II’s records indicate that Account Owner Brecher’s accounts were considered dormant and were reported by Bank II in the 1962 Survey, and that subsequently a custodian for Account Owner Brecher’s assets was appointed. These records also contain an excerpt from a decision of the Custody Authority of the City of Zurich (*Vormundschaftsbehörde der Stadt Zürich*), dated 16 March 1973. According to this record, no information regarding Account Owner Brecher could be obtained from the International Tracing Service of the International Committee of the Red Cross in Arolsen, and therefore the assets in Account Owner Brecher’s accounts were transferred to the fund for heirless assets. The total value of the accounts held by Account Owner Brecher on 16 March 1973 was SF 5,327.00.

These accounts were not part of the Account History Database at the CRT, but were identified as a result of matching and research carried out at Bank II and using, as noted above, the TAD at Bank II. The TAD at Bank II is one of the several databases that comprise a total of approximately 4.1 million accounts. These are part of the approximately 6.9 million accounts that were identified by the ICEP auditors as open or opened in the 1933-1945 period in Swiss banks, less the estimated 2.8 million accounts for which no records remain. These 4.1 million accounts, in databases located at the 59 ICEP audited Swiss banks,⁴ are composed of 1.9 million savings accounts with a 1930-1940s value of 250 Swiss francs or less and accounts with Swiss addresses, and 2.2 million accounts that ICEP concluded should not be included within the Account History Database, that is within the 36,000 accounts that ICEP determined were “probably or possibly” owned by victims of Nazi persecution.

Information Available from Swiss Federal Archive

Account Owner Brecher

In the records of the Swiss Federal Archive, there are documents concerning the registration of the assets of Jiri Brecher in the 1962 Survey, numbered 310. According to these records,

⁴ These 59 audited banks represent 254 banks that existed in the 1933-1945 period.

Account Owner Brecher, who presumably was Jewish, and who held Czechoslovakian citizenship, owned one custody account and one demand deposit account at Bank II. These records indicate that Otto Freund, who resided in Losone near Locarno, Switzerland, Filip Liebermann, and Dr. Benedykt Liebermann held power of attorney over Account Owner Brecher's accounts. These records further indicate that the last known contact address for Account Owner Brecher was c/o Ferd. Wahl, Leonardstrasse 18, Zurich, Switzerland. These records also indicate that Account Owner Brecher had not contacted Bank II since the time of the opening of the account on 2 June 1936. According to these records, Mr. Wahl replied to a request of Bank I on 3 August 1945, stating that Jiri Brecher had not resided at this address since 1936 and that his current address was unknown. Additionally, these records indicate that Power of Attorney Holder Freund did not reply to a request for information about Account Owner Brecher's whereabouts in August 1945.

These records indicate that the balance of the demand deposit account as of 1 September 1963 was SF 1,489.00, and that the custody account contained 2¾% *Eidgenossenschaft 1954* bonds with a nominal value of SF 4,000.00 and a market value of SF 3,748.00. According to these records, Bank II indicated that they had invested the assets deposited by Account Owner Brecher in fixed-interest securities to safeguard his interests. Finally, these records indicate that a custodian for Account Owner Brecher's assets was appointed on 18 November 1966. These records do not contain any information about the disposition of the accounts.

Account Owner Liebermann

In the records of the Swiss Federal Archive there are also documents relating to the registration of the assets of Filip Liebermann in the 1962 Survey, numbered 470. According to these records, Account Owner Liebermann was Filip Liebermann, who resided in Stanislawow, Poland. These records indicate that Account Owner Liebermann held one demand deposit account, over which Dr. Benedikt Liebermann, who was Account Owner Liebermann's son, held power of attorney. These records indicate that the last contact with Account Owner Liebermann occurred before 1937. These records further indicate that the account was reported by Bank I in the 1962 Survey, and that the balance of the account as of 1 September 1963 was SF 663.00.

Information Published by the Press Office of the Polish Ministry of Finance

In the publication entitled *Nasze finanse*, published by the Press Office of the Polish Ministry of Finance, number 25, dated February 1998, there is information concerning the assets of Filip Liebermann at Bank I. According to this publication, the amount of the account was SF 580.75 as of 15 August 1975, when the proceeds were transferred to the Polish National Bank.

The CRT's Analysis

Joinder of Claims

According to Article 37(1) of the Rules Governing the Claims Resolution Process, as amended (the “Rules”), claims to the same or related accounts may be joined in one proceeding at the CRT’s discretion. In this case, the CRT determines it appropriate to join the seven claims of the Claimants in one proceeding.

Identification of the Account Owners

The Claimants have plausibly identified Account Owner Liebermann and Power of Attorney Holder Benedikt Liebermann. Claimant [REDACTED 1]’s, Claimant [REDACTED 2]’s, and Claimant [REDACTED 4]’s grandfather’s and Claimant [REDACTED 3]’s great-grandfather’s name and city and country of residence match the published name and city and country of residence of Account Owner Liebermann. Furthermore, Claimant [REDACTED 1]’s, Claimant [REDACTED 2]’s and Claimant [REDACTED 4]’s uncle’s name and Claimant [REDACTED 3]’s great-uncle’s name match the published name of Power of Attorney Holder Benedikt Liebermann. In addition, the Claimants identified the relationship between Account Owner Liebermann and Power of Attorney Holder Benedikt Liebermann. The Claimants also identified Power of Attorney Holder Benedikt Liebermann’s place of residence, which matches unpublished information contained in Bank II’s records.

In support of their claims, the Claimants submitted documents, including Claimant [REDACTED 1]’s birth certificate, Claimant [REDACTED 1]’s mother’s birth certificate, Claimant [REDACTED 2]’s birth certificate, and Claimant [REDACTED 2]’s and Claimant [REDACTED 4]’s mother’s birth certificate, providing independent verification that the person who is claimed to be Account Owner Liebermann had the same name and resided in the same city and district in Poland recorded in the Swiss Federal Archive records as the name and district of residence of Account Owner Liebermann.⁵ Claimant [REDACTED 2]’s birth certificate provides further independent verification that the person who is claimed to be Power of Attorney Holder Benedikt Liebermann had the same name as Power of Attorney Holder Benedikt Liebermann and that he was a relative of the person who is claimed to be Account Owner Liebermann.

Additionally, the CRT notes that the Yad Vashem Memorial of Israel database containing the names of victims of Nazi persecution includes a person named Filip Lieberman, and indicates that he was born in 1868; that his place of birth was Drohobycz, Lwow; that he was married to [REDACTED], née [REDACTED]n; and that he resided in Stanislawow, which matches the information about Account Owner Liebermann provided by the Claimants.

The CRT notes that the Claimants have not identified the name of Account Owner Brecher. However, the CRT also notes that the Claimants have plausibly identified two of the Power of Attorney Holders of Account Owner Brecher’s account. The Claimants further identified Power of Attorney Holder Benedikt Liebermann’s spouse as [REDACTED], and represented party [REDACTED] identified [REDACTED]’s brother as Georg Brecher, who was born in Czechoslovakia and resided there before the Second World War. The CRT notes that the name

⁵ The CRT notes that Stanislawow is the name of a city as well of a bigger district and that the city of Knihinin belongs to the district of Stanislawow.

Jiri is the Czechoslovakian equivalent of the name Georg.⁶ Therefore, the CRT considers it plausible that Account Owner Brecher was the maternal uncle of represented parties [REDACTED] and [REDACTED].

The CRT notes that the other claims to these accounts were disconfirmed because those claimants provided different information about the families of their relatives than the information that pertains to the Account Owners' family.

Status of the Account Owners as Victims of Nazi Persecution

The Claimants have made a plausible showing that Account Owner Liebermann was a Victim of Nazi Persecution. The Claimants stated that Account Owner Liebermann was Jewish and that he perished in the Kolomyja ghetto in 1943. Claimant Lesham also provided her mother's birth certificate, indicating that Account Owner Liebermann was Jewish. As noted above, a person named Filip Lieberman was included in the CRT's database of victims.

The Claimants have also made a plausible showing that Account Owner Brecher was a Victim of Nazi Persecution. Represented party [REDACTED] stated that Account Owner Brecher was Jewish and that he resided in Czechoslovakia. In addition, the Claimants indicated that Account Owner Brecher's relatives, including the Power of Attorney Holders, were Jewish and that they were Victims of Nazi Persecution. Furthermore, the Swiss Federal Archive records indicate that Account Owner Brecher was presumed to be Jewish, that his last contact with Bank II was in 1936, that his accounts have remained dormant since 1936, and that in 1965 a custodian was appointed by Swiss authorities to look after his assets.

The Claimants' Relationship to the Account Owners

The Claimants have plausibly demonstrated that they are related to Account Owner Liebermann by submitting specific information and documents, demonstrating that Account Owner Liebermann was the Claimants' grandfather and great-grandfather. These documents include Claimant [REDACTED 1]'s mother's birth certificate, indicating that [REDACTED]'s father was Filip Liebermann; Claimant [REDACTED 1]'s birth certificate, indicating that her mother was [REDACTED] and that her grandfather was Filip Liebermann; Claimant [REDACTED 2]'s and Claimant [REDACTED 4]'s mother's birth certificate, indicating that [REDACTED]'s father was Filip Liebermann; Claimant [REDACTED 2]'s birth certificate, Claimant [REDACTED 4]'s birth certificate, and their father's certificate of naturalization, indicating that their mother was [REDACTED], née [REDACTED].

The Claimants have also plausibly demonstrated that they are related to Account Owner Brecher by submitting specific information, demonstrating that Account Owner Brecher was the Claimants' relative by marriage as well as the maternal uncle of represented parties [REDACTED] and [REDACTED]. The CRT further notes that the Claimants identified unpublished information about Account Owner Brecher, as contained in Bank II's records, and that the Claimants plausibly identified the Power of Attorney Holders on his account. Finally, the CRT notes that the information submitted by represented party [REDACTED] is of the type

⁶ See <http://www.behindthename.com>.

that family members would possess and indicates that Account Owner Brecher was well known to her as a family member, and all of this information supports the plausibility that the Claimants and the represented parties are related to Account Owner Brecher, as they have asserted in their claims.

The Claimants indicated that the Account Owners may have an additional surviving heir who is not represented in these claims and who did not file a claim to these accounts. This person's potential entitlement to the accounts at issue will not be considered in this Award.

The Issue of Who Received the Proceeds

Account Owner Liebermann

According to the publication of the Polish Ministry of Finance, the balance of Account Owner Liebermann's account at Bank I was transferred to the Polish National Bank on 15 August 1975.

Account Owner Brecher

Bank II's records indicate that the assets from Account Owner Brecher's accounts at Bank II were transferred to the fund for heirless assets.

Basis for the Award

The CRT has determined that an Award may be made in favor of the Claimants and the represented parties. First, the claims are admissible in accordance with the criteria contained in Article 18 of the Rules. Second, the Claimants have plausibly demonstrated that Account Owner Liebermann was their grandfather and great-grandfather and that Account Owner Brecher was the maternal uncle of represented parties [REDACTED] and [REDACTED], and those relationships justify an Award. Third, the CRT has determined that it is plausible that neither the Account Owners, nor the Power of Attorney Holders, nor their heirs received the proceeds of the claimed accounts.

The CRT notes that represented parties [REDACTED] and [REDACTED], as the descendant of Account Owner Brecher's parents, have a better entitlement to his accounts than the Claimants and the remaining represented parties, who are related to Account Owner Brecher by marriage only.

Amount of the Award

Account Owner Liebermann

In this case, Account Owner Liebermann held one demand deposit account. The records from the Swiss Federal Archive indicate that the balance of the account as of 1 September 1963 was SF 663.00. In accordance with Article 31(1) of the Rules, this amount is increased by an adjustment of SF 285.00, which reflects standardized bank fees charged to the demand deposit account between 1945 and 1964. Consequently, the adjusted balance of the account at issue is

SF 948.00. According to Article 29 of the Rules, if the amount in a demand deposit account was less than SF 2,140.00, and in the absence of plausible evidence to the contrary, the amount in the account shall be determined to be SF 2,140.00. The current value of the amount of the award is determined by multiplying the balance as determined by Article 29 by a factor of 12.5, in accordance with Article 31(1) of the Rules. Consequently, the award amount for this account is SF 26,750.00.

The CRT also notes that Claimant [REDACTED 1] paid a search fee of SF 100.00 in 1997, when she requested that the Swiss Bank Contact Office search for accounts held by Filip Lieberman. This amount is added to the total award amount.

Account Owner Brecher

Account Owner Brecher held one demand deposit account and one custody account at Bank II.

With respect to Account Owner Brecher's custody account, according to the guidelines for the Valuation of Securities, circulated by Special Master Helen B Junz, as a general rule, the nominal value of bonds not in default shall be awarded if the market value was below the nominal value on the date the account owner is deemed to have lost control over the account. The CRT presumes that the account owner, if able to decide freely, could have opted to hold the respective bond to maturity to avoid a capital loss. Market value shall be awarded if the market value was above the nominal value on the date the account owner is deemed to have lost control over the account. Stocks are valued at market value. According to the records, the custody account contained 3¹/₄% *Schweiz. Eidgen. 1942* bonds with a nominal value of SF 4,000.00 and a market value of SF 3,960.00 as of 17 February 1945. In accordance with the Guidelines, the value of these bonds is determined to be SF 4,000.00.

According to Article 29 of the Rules, if the amount in a custody account was less than SF 13,000.00 and in the absence of plausible evidence to the contrary, the amount in the account shall be determined to be SF 13,000.00. The current value of the amount of the award is determined by multiplying the balance as determined by Article 29 by a factor of 12.5 in accordance with Article 31 (1) of the Rules, to produce an award amount of SF 162,500.00.

Bank II's records indicate that the balance of the demand deposit account as of 17 February 1945 was SF 403.50. According to Article 29 of the Rules, if the amount in a demand deposit was less than SF 2,140.00 and in the absence of plausible evidence to the contrary, the amount in the account shall be determined to be SF 2,140.00. The current value of the amount of the award is determined by multiplying the balance as determined by Article 29 by a factor of 12.5, in accordance with Article 31(1) of the Rules, to produce an award amount of SF 26,750.00.

Consequently, with respect to Account Owner Brecher's accounts, the award amount is SF 189,250.00.

The total award amount is therefore SF 216,100.00.

Division of the Award

Account of Filip Liebermann

According to Article 23(1)(c) of the Rules, if the Account Owner's spouse has not submitted a claim, the award shall be in favor of any descendants of the Account Owner, who have submitted a claim, in equal shares by representation. In this case, the Claimants and represented parties [REDACTED], [REDACTED], and [REDACTED] are descendants of Account Owner Liebermann: Claimant [REDACTED 1] and represented party [REDACTED] are the children of Account Owner Liebermann's daughter, [REDACTED]; Claimant [REDACTED 2] and Claimant [REDACTED 4] are the children of his daughter [REDACTED]; represented parties [REDACTED] and [REDACTED] are the daughters of his son Benedykt; and Claimant [REDACTED 3] is the grandchild of his daughter [REDACTED]. Accordingly, Claimant [REDACTED 3] is entitled to one-quarter (1/4) of the award amount for the account of Account Owner Liebermann, and Claimant [REDACTED 1], Claimant [REDACTED 4], Claimant [REDACTED 2], and represented parties [REDACTED], [REDACTED], and [REDACTED] are each entitled to one-eighth (1/8) of his account.

In addition, Claimant [REDACTED 1] is entitled to the SF 100.00 fee she paid in order to initiate a search for this account.

Accounts of Jiri Brecher

According to Article 23(1)(d) of the Rules, if neither the Account Owner's spouse nor any descendants of the Account Owner have submitted a claim, the award shall be in favor of any descendants of the Account Owner's parents who have submitted a claim, in equal shares by representation. Accordingly, represented parties [REDACTED] and [REDACTED] are each entitled to one-half (1/2) of the award amount for the accounts of Account Owner Brecher. As noted above, the Claimants and represented party [REDACTED] are not entitled to share in these accounts.

The Award distribution is set forth in Table 1 below.

Table 1. Distribution of Award Amount by Party.

Name of Party	Liebermann Account	Brecher Account	Search Fee	Total
Claimant [REDACTED 1]	3,343.75	0.00	100.00	3,443.75
Claimant [REDACTED 3]	6,687.50	0.00	0.00	6,687.50
Claimant [REDACTED 2]	3,343.75	0.00	0.00	3,343.75
Claimant [REDACTED 4]	3,343.75	0.00	0.00	3,343.75
Represented [REDACTED]	3,343.75	0.00	0.00	3,343.75
Represented [REDACTED]	3,343.75	94,625.00	0.00	97,968.75
Represent [REDACTED]	3,343.75	94,625.00	0.00	97,968.75
Total	26,750.00	189,250.00	100.00	216,100.00

Scope of the Award

The Claimants should be aware that, pursuant to Article 20 of the Rules, the CRT will carry out further research on their claims to determine whether there are additional Swiss bank accounts to which they might be entitled, including research of the Total Accounts Database (consisting of records of 4.1 million Swiss bank accounts which existed between 1933 and 1945) at banks other than the Banks.

Certification of the Award

The CRT certifies this Award for approval by the Court and payment by the Special Masters.

Claims Resolution Tribunal
20 October 2006