

# CLAIMS RESOLUTION TRIBUNAL

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

## **Certified Award**

to Claimant [REDACTED 1]  
also acting on behalf of [REDACTED 2], [REDACTED 3], [REDACTED 3],  
[REDACTED 5], [REDACTED 6], [REDACTED 7],  
and [REDACTED 8],

Claimant [REDACTED 9],

and Claimant [REDACTED 10],  
also acting on behalf of [REDACTED 11]  
both represented by Stephen M. Harnik

## **in re Accounts of Leopold Herzog, Zdenka Herzog and Margarete Tedesko**

Claim Numbers: 210594/MBC; 500934/MBC; 500935/MBC; 500936/MBC; 500937/MBC;  
501710/MBC<sup>1</sup>

Award Amount: 325,000.00 Swiss Francs

This Certified Award is based upon the claim of [REDACTED 1] (“Claimant [REDACTED 1]”) to the published accounts of Hugo Bunzl, the claim of [REDACTED 9] (“Claimant [REDACTED 9]”) to the published accounts of Margarete Tedesco, Lotte Tedesco, and Alice Tedesco, and the claims of [REDACTED 10] (“Claimant [REDACTED 10]”) (together the “Claimants”) to the published accounts of Zdenka Herzog, Leopold Herzog, Hugo Bunzl, and Margarete Tedesko. This Award is to the published account of Leopold Herzog (“Account Owner Leopold Herzog”), Zdenka Herzog (“Account Owner Zdenka Herzog”), and Margarete Tedesko (“Account Owner Tedesko”) (together the “Account Owners”), and to the published account of Account Owner Tedesko, over which Hugo Bunzl (“Power of Attorney Holder Bunzl”), Lotte Tedesco (“Power of Attorney Holder Lotte Tedesco”), Alice Tedesko (“Power of Attorney Holder Alice Tedesko”), and Wilhelm Pokorny (“Power of Attorney Holder Wilhelm Pokorny”) (together the “Power of Attorney Holders”) held power of attorney, both at the Basle branch of the [REDACTED] (the “Bank”).<sup>2</sup>

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<sup>1</sup> As discussed further below, although Claimant [REDACTED 9] did not submit a claim form, the CRT will nonetheless consider her rights to the two accounts at issue. Correspondence submitted by Claimant [REDACTED 9] was thus assigned the claim number 501710.

<sup>2</sup> The CRT notes that, on the February 2001 published list of accounts determined by the Independent Committee of Eminent Persons (“ICEP”) to be probably or possibly those of Victims of Nazi Persecution (the “ICEP list”), Hugo Bunzl, Zdenka Herzog, Leopold Herzog and Margarete Tedesko are each indicated as owning two accounts. Upon careful review, the CRT has concluded that the Bank’s records indicate that Zdenka Herzog, Leopold Herzog, and

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 owners, and the bank have been redacted.

## Information Provided by the Claimants

### Claimant [REDACTED 1]

Claimant [REDACTED 1] submitted a Claim Form identifying Power of Attorney Holder [REDACTED] as his paternal grandfather, Hugo Bunzl, who was born on 2 October 1883 in Pressburg, Austria-Hungary (today Bratislava, Slovakia), as the son of [REDACTED] and [REDACTED], née [REDACTED]. Claimant [REDACTED 1] indicated that his paternal grandfather was married to [REDACTED], née [REDACTED], in Vienna, Austria. Claimant [REDACTED 1] further indicated that his grandparents had four children: [REDACTED]; (Claimant [REDACTED 1]’s father); [REDACTED]; and [REDACTED], who died in 1933. Claimant [REDACTED 1] indicated that his grandfather, who was Jewish, , was the director of *Bunzl & Biach AG*, which was located in Vienna, as well as the director of *Bunzl Pulp and Paper Ltd.*, which was located in England. Claimant [REDACTED 1] stated that his grandfather lived at Chimanistrasse 18 in Vienna until 1938, and that after Austria was incorporated into the Reich in March 1938 (the “*Anschluss*”), he and his family fled Austria for London, the United Kingdom. Claimant [REDACTED 1] further stated that his grandfather died in London on 30 December 1960, that [REDACTED] died in London on 3 March 1953, and that their three surviving children, [REDACTED], [REDACTED] and [REDACTED], died in 1962, 1979 and 1981, respectively.

The CRT contacted Claimant [REDACTED 1] on several occasions to further determine whether he possessed any information about Margarete Tedesko, Leopold Herzog, Zdenka Herzog, Lotte Tedesko, or Alice Tedesko. In a telephone conversation with the CRT on 14 October 2002, Claimant [REDACTED 1] indicated that he had relatives named Lotte Tedesko and Alice Tedesko, but knew only that they were the two children of an unknown relative. In a letter to the CRT received on 29 October 2003, as well as in subsequent email communications with the CRT, Claimant [REDACTED 1] identified [REDACTED] as a distant relative, and stated that she was the daughter of [REDACTED],<sup>3</sup> who was related to [REDACTED], a relative with whom he remained in contact. In email correspondence with the CRT on 12 January 2005, Claimant [REDACTED 1] stated that Alice Tedesko, née Weiss, was born in August 1881 in Vienna, and that she was married to [REDACTED]. Claimant [REDACTED 1] also stated that he was not familiar with anyone named Wilhelm Pokorny.

In support of his claim, Claimant [REDACTED 1] submitted copies of a registry entry regarding his own birth, indicating that he was born to [REDACTED] and [REDACTED], née [REDACTED], and a registry entry regarding his parents’ marriage, indicating that

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Margarete Tedesko jointly held one account, and that Margarete Tedesko held the second account, for which Hugo Bunzl was one of the Power of Attorney Holders only.

<sup>3</sup> This identification does not comport with the other information available to the CRT, which indicates that Margarete Tedesko, née Herzog, was the daughter of Leopold Herzog and Zdenka Herzog, née Schön.

[REDACTED] was the son of Hugo Bunzl. In addition, Claimant [REDACTED 1] submitted the birth and baptism certificate of [REDACTED], indicating that his father was Hugo Bunzl, who resided in Vienna, and who was the son of [REDACTED] and [REDACTED], née [REDACTED], and that [REDACTED]'s mother was [REDACTED], née [REDACTED], daughter of [REDACTED] and [REDACTED]. Moreover, Claimant [REDACTED 1] submitted [REDACTED]'s birth certificate, which identifies his mother as [REDACTED], née [REDACTED]. In addition, Claimant [REDACTED 1] also submitted a copy of a letter from the London branch of the Bank to the Swiss Legation, dated 12 June 1940, in which the Bank identifies [REDACTED] as “the son of our good client, Mr. Hugo Bunzl, formerly of Vienna, now a refugee in this country,” states that [REDACTED] and Hugo Bunzl were formerly partners at *Bunzl & Biach* in Vienna, and attests to their trustworthiness. In support of his claim, Claimant [REDACTED 1] also submitted excerpts from a declaration submitted by [REDACTED] submitted pursuant to a Nazi decree requiring the registration of Jewish-owned assets. This document is described in detail below.

Claimant [REDACTED 1] indicated that he was born on 8 August 1953 in London. Claimant [REDACTED 1] is representing his sister, [REDACTED 2], née [REDACTED], who was born on 5 May 1951 in London. In addition, he is representing the children of [REDACTED], who are his cousins: [REDACTED 6], [REDACTED 5] and [REDACTED 4], who were born on 4 August 1957 in London, 20 June 1959 in Milan, Italy and 17 May 1961 in Milan, respectively. Furthermore, Claimant [REDACTED 1] is representing the children of [REDACTED], also his cousins: [REDACTED 7], née [REDACTED], [REDACTED 8], and [REDACTED 3], who were born on 1 April 1938 in Vienna, 7 February 1944 in London, 3 July 1948 in London, respectively.

#### Claimant [REDACTED 9]

As discussed further below, the CRT will consider the rights of [REDACTED] to the accounts at issue. Claimant [REDACTED 9] submitted correspondence, including a letter dated 6 November 2003, identifying Account Owner Tedesco as the wife of her paternal grandfather's cousin, Margaret Tedesco, née Herzog, who was married to [REDACTED]. Claimant [REDACTED 9] also submitted correspondence identifying Power of Attorney Holder Lotte Tedesco as Lotte Tedesco, one of the two daughters of [REDACTED] and Account Owner Tedesco. Claimant [REDACTED 9] also identified Power of Attorney Holder Alice Tedesco as her paternal grandmother, Alice Tedesco, née Weiss.<sup>4</sup> Additionally, Claimant [REDACTED 9] submitted correspondence identifying Power of Attorney Hugo Bunzel as the cousin of her paternal grandfather, Hugo Bunzel, who was married to [REDACTED].

Claimant [REDACTED 9] submitted documents, including (1) her birth certificate, identifying her parents as Mr. and Mrs. [REDACTED]; (2) the death certificate of her father [REDACTED], identifying his parents as [REDACTED] and Alice Weiss; (3) a letter dated 1966 on letterhead

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<sup>4</sup> As discussed further below, this identification does not comport with the other information available to the CRT, which indicates that Claimant [REDACTED 9]'s grandmother was neither an account owner nor held power of attorney with regard to the accounts at issue here.

bearing the name Mrs. [REDACTED]; and (4) a detailed family tree of the Tedesco/Tedesko<sup>5</sup> and Bunzl families. This family tree indicates that [REDACTED] and [REDACTED] had five children: [REDACTED], [REDACTED], [REDACTED], [REDACTED] and [REDACTED]. The family tree further indicates that [REDACTED] was married to [REDACTED], with whom she had a son, [REDACTED]; that [REDACTED] was married to [REDACTED], née [REDACTED], with whom he had two daughters, [REDACTED] and [REDACTED], who married Hugo Bunzl (her cousin); that [REDACTED] was married to [REDACTED], with whom he had a son, Hugo Bunzl,<sup>6</sup> who was married to Margaret Tedesco, née Herzog; that [REDACTED] and Margaret Tedesco had two daughters, Lotte and Litz<sup>7</sup> Tedesco; and that [REDACTED] was married to [REDACTED], that one of their sons was [REDACTED], who was married to Alice Weiss; and that [REDACTED] and Alice Weiss had two sons, including [REDACTED], the father of [REDACTED] .

Claimant [REDACTED 9] indicated that she was born on 8 October 1945.

#### Claimant [REDACTED 10]

Claimant [REDACTED 10] identifying Account Owner Leopold Herzog as Leopold Herzog, Account Owner Zdenka Tedesco as his wife, Zdenka Tedesco, née Schön, and Account Owner Tedesco as their daughter, Margarete (Margaret) Tedesco, née Herzog. Moreover, Claimant [REDACTED 10] identified Power of Attorney Holder Lotte Tedesco and Power of Attorney Holder Alice Tedesco as Margarete Tedesco's two daughters, Lotte Tedesco and Alice Close, née Tedesco, respectively. Finally, Claimant [REDACTED 10] identified Power of Attorney Holder Hugo Bunzl as Hugo Bunzl, Margarete Tedesco's brother-in-law.<sup>8</sup>

Claimant [REDACTED 10] indicated that Leopold Herzog was born on 7 July 1855 in Hungary, and that Zdenka Herzog was born on 12 May 1868 in Bohemia (today the Czech Republic). Moreover, Claimant [REDACTED 10] indicated that Leopold and Zdenka Herzog, who were Jewish, were married on 29 June 1890 in Vienna. Claimant [REDACTED 10] indicated that Leopold Herzog was a merchant in Vienna, and that he and his wife resided at Dapontegasse 7. Claimant [REDACTED 10] stated that Leopold Herzog died in Vienna in 1938, and that Zdenka Herzog subsequently moved to Untere Viaduktgasse 10 in Vienna. Claimant [REDACTED 10] further stated that Zdenka Herzog was deported to the Theresienstadt concentration camp on 27 August 1942, and that she perished there on 28 February 1943.

Claimant [REDACTED 10] further indicated that Margarete Tedesco, née Herzog, was born on 4 December 1892 in Vienna, and was married to [REDACTED] on 17 October 1916 in Vienna. Claimant [REDACTED 10] explained that Margarete Tedesco, who was Jewish, had two children: Lotte Tedesco, who was born on 22 September 1917 in Vienna, and Alice Close, née

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<sup>5</sup> The CRT notes that Claimant [REDACTED 9] indicated that different members of her family appear to have spelled their last name as both "Tedesco" and "Tedesko." As noted below, the documents submitted by Claimant [REDACTED 1] indicate that his maternal grandmother, Olga Bunzl, née Tedesco, used both versions of the name.

<sup>6</sup> The CRT notes that "Fritz" is a common nickname for "Friedrich" or "Frederick."

<sup>7</sup> The CRT notes that "Litzi" is a common nickname for "Alice."

<sup>8</sup> As discussed further below, this identification does not comport with the other information available to the CRT, which indicates that Hugo Bunzl was Margarete Tedesco's husband's cousin.

Tedesko, who was born on 18 September 1919 in Vienna. Claimant [REDACTED 10] stated that [REDACTED] and her family resided at Skodagasse 19 in Vienna. Claimant [REDACTED 10] further stated that that [REDACTED] died in Vienna in 1938. Moreover, Claimant [REDACTED 10] stated that [REDACTED] fled to the United States in 1939. In addition, Claimant [REDACTED 10] indicated that [REDACTED] died in July 1972, that [REDACTED] died in 5 November 1987 in New York, New York, the United States, and that [REDACTED] died in November 1988 in New York.

Claimant [REDACTED 10] indicated that Hugo Bunzl was born on 2 October 1883 in Pressburg, and was married to [REDACTED], née [REDACTED], [REDACTED]'s sister. Claimant [REDACTED 10] stated that Hugo Bunzl, who was Jewish, owned a factory named *Bunzl & Biach* in Austria. Claimant [REDACTED 10] further indicated that Hugo Bunzl resided at Chimani Strasse 18 in Vienna until 7 January 1939, when he fled to London. Moreover, Claimant [REDACTED 10] indicated that Hugo Bunzl died on 2 January 1961 in London.

In support of his claims, Claimant [REDACTED 10] submitted the death certificate of Alice Close, née Tedesko, indicating that she was born in Austria, and identifying her parents as Margaret Tedesko, née Herzog, and [REDACTED], and her sister as Lotte Tedesko; Alice Close's will, indicating that she bequeathed her entire estate to Lotte Tedesko, her sister; the will of Lotte Tedesko, the will of [REDACTED], identifying [REDACTED], a friend, as the sole beneficiary of her estate, Lotte Tedesko's mother as Margarete Tedesko, and her sister as Alice Close, née Tedesko; and a copy of a document reporting the death of an American citizen outside of the United States, indicating that [REDACTED], daughter of [REDACTED] and sister of [REDACTED], died on 9 September 2000 in Norway.

In addition, Claimant [REDACTED 10] submitted a copy of an Affirmation of Due Diligence, filed in connection with Lotte Tedesko's will in January 1989 in New York, indicating that Lotte Tedesko's father, [REDACTED], died in Austria on 30 January 1930; that her mother, Margarete Tedesko, died in 1972; that her sister, Alice Close, died in 1987 without issue; that Lotte Tedesko never married and had no children; and that the only living relative of which the affiant was aware was [REDACTED], the daughter of [REDACTED], née [REDACTED], who was a first cousin of [REDACTED]. The Affirmation further explains that [REDACTED]'s grandfather was [REDACTED], who was a brother of [REDACTED], [REDACTED]'s father; and also indicates that [REDACTED] identified [REDACTED], son of [REDACTED], as a "distant cousin," stating that [REDACTED]'s father, [REDACTED], was the brother of [REDACTED], so that [REDACTED] was a first cousin to [REDACTED], née [REDACTED]. Claimant [REDACTED] also provided excerpts from declarations submitted by Hugo Bunzl, Margarete Tedesko, and Zdenka Herzog pursuant to the Nazi decree requiring the registration of Jewish-owned assets. These are further described below. Claimant [REDACTED 10] is representing his son, [REDACTED 11], who was born on 1 March 1947 in Oslo, Norway.

### **Information Available in the Bank's Records**

The Bank's records consist of two power of attorney forms and an account opening contract. According to these records, Account Owner Tedesko was *Frau* (Mrs.) Margarete (Margit)

Tedesko, née Herzog, who resided at Skodagasse 19 in Vienna, Austria, Account Owner Leopold Herzog was Leopold Herzog, who resided at Ferdinandstrasse 16 in Vienna, and Account Owner Zdenka Herzog was *Frau* (Mrs.) Zdenka Herzog, née Schön. The Bank's records further indicate that Power of Attorney Holder Lotte Tedesko was Lotte Tedesko and that Power of Attorney Holder Alice Tedesko was Alice Tedesko, both of whom resided at Skodagasse 19; that Power of Attorney Holder Hugo Bunzl was Hugo Bunzl, who resided at Chimanistrasse 18 in Vienna; and that Power of Attorney Holder Wilhelm Pokorny was Wilhelm Pokorny, whose place of residence is not recorded.

The Bank's records indicate that Account Owner Tedesko, Account Owner Leopold Herzog, and Account Owner Zdenka Herzog jointly held a custody account, numbered 31862, which was opened on 12 October 1925. The Bank's records indicate that all correspondence regarding this account was to be directed to Account Owner Leopold Herzog.

The Bank's records further indicate that Account Owner Tedesko held one custody account, numbered 38694, which was opened no later than 9 November 1937. The Bank's records further indicate that Power of Attorney Holder Lotte Tedesko, Power of Attorney Holder Alice Tedesko, and Power of Attorney Holder Hugo Bunzl held power of attorney over the account. In addition, the Bank's records indicate that Account Owner Tedesko granted power of attorney to Power of Attorney Holder Wilhelm Pokorny by sending a letter to the Bank, dated 7 April 1938, informing the Bank that she granted Wilhelm Pokorny complete access to the account, including the authority to close it and to receive any proceeds from it.

The Bank's records do not show when either of the accounts were closed, nor do these records indicate the values of these accounts. The auditors who carried out the investigation of this bank 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 find these accounts in the Bank's system of open accounts, and they therefore presumed that they were closed. There is no evidence in the Bank's records that the Account Owners, the Power of Attorney Holders, or their heirs closed the accounts and received the proceeds themselves.

### **Information Available from the Austrian State Archive**

By decree on 26 April 1938, the Nazi Regime required all Jews who resided within the Reich, or who were nationals of the Reich, including Austria, and who held assets above a specified level to register all their assets as of 27 April 1938 (the "1938 Census"). In the records of the Austrian State Archive, there are documents concerning the assets of the following individuals:

[REDACTED], numbered 23606

According to this record, [REDACTED], née [REDACTED], was born on 10 January 1890 in Vienna, and was married to Hugo Bunzl, with whom she resided at Chimanistrasse 18 in Vienna. The records indicate that flight tax (*Reichsfluchtsteuer*) of 2,322,914.00 Reichsmark ("RM") was imposed on Hugo and [REDACTED] Bunzl on 4 April 1940.

### Hugo Bunzl, numbered 41571

According to this record, Hugo Bunzl was born on 2 October 1883 in Pressburg, and was married to [REDACTED], née [REDACTED]. The record further indicates that Hugo Bunzl resided at Chimanistrasse 18 in Vienna, and that he was an industrialist. In addition, the record indicates that he owned real estate valued at RM 449,791.00, business assets worth RM 3,448,131.96, and other assets worth RM 140,387.27. Moreover, the record indicates that Hugo Bunzl was still in Vienna at the time he submitted the registration form, in July 1938, and that he fled to London sometime before 7 January 1939.

### Margarete Tedesko, numbered 41956

This record indicates that Margarete (Margit) Tedesko, née Herzog, was born on 4 December 1892, that she was a widow, and that she resided at Skodagasse 19 in Vienna. The record further indicates that Margarete Tedesko owned real estate that was located on the corners of Ditscheinergasse 3 and Untere Viaduktgasse in Vienna. The record indicates that flight tax (*Reichsfluchtsteuer*) of RM 33,989.00 was imposed on her on 31 January 1939. The record also identifies her children as Lotte and Alice Tedesko, and indicates that Margarete Tedesko's, as well as her children's, property, which included the house located at Ditscheinergasse, was confiscated by the Nazis sometime before 2 September 1941.

### Zdenka Herzog, numbered 42541

This record indicates that Zdenka Herzog, née Schön, was born on 12 May 1868, and that she was a widow. The record further shows that Zdenka Herzog resided at Dapontegasse 7 in Vienna, and that she owned real estate located at Untere Viaduktgasse 10 in Vienna. Moreover, the record indicates that Zdenka Herzog signed a contract agreeing to sell the latter for RM 136,000.00 on 17 November 1941. The record also shows that Zdenka Herzog owned securities, held at an unknown bank, which were valued at RM 24,816.00.

### Lotte Tedesko, numbered 41955

According to this record, Lotte Tedesko, who was born on 22 September 1917, was a kindergarten teacher, and resided at Skodagasse 19 in Vienna. The record further indicates that Margarete Tedesko, her mother, submitted the registration form on her behalf on 15 July 1938.

None of the records identified above make any mention of assets held in a Swiss bank account.

## **The CRT's Analysis**

### Consideration by the CRT of the Rights of [REDACTED 9]

[REDACTED 9] has not submitted a signed claim form, but she has sent correspondence, including submissions dated 6 November 2003, concerning her relatives Margaret Tedesco, née Herzog, Lotte Tedesco, and Alice Tedesco for consideration by the CRT. The CRT is

considering the claim of her relative Claimant [REDACTED 1], as well as the claims of Claimant [REDACTED 10], who is not a relative, to the accounts at issue here.

With regard to monetary awards, according to Article 24 of the Rules Governing the Claims Resolution Process (the “Rules”), the rights of individuals to an Account who have not submitted a claim, as a general rule, will not be considered by the CRT. Further, under Article 27(1), the CRT shall seek to achieve the result that is the most fair and equitable under the circumstances in applying the Rules of Distribution.

In this case, the CRT notes the following: (1) that [REDACTED 9] submitted information, including a letter dated 6 November 2003 about her relatives for purposes of determining whether they were the owners of an account or accounts; (2) that the CRT has relied upon this information for the Claims Resolution Process; (3) but for the information submitted by [REDACTED 9] and Claimant [REDACTED 10], Claimant [REDACTED 1] would have been unable to identify the Account Owners as his relatives, whereas the information provided by Claimant [REDACTED 1] would have only plausibly identified Power of Attorney Holder Hugo Bunzl as his relative, and that under Swiss law, a power of attorney holder is not considered to be the owner of an account;<sup>9</sup> (4) that as a relative of the Account Owners, [REDACTED 9] would have a well-founded claim of entitlement to the proceeds of an award; (5) that both Claimant [REDACTED 1] and [REDACTED 9] both assert their entitlement to the accounts at issue on a familial relationship based on marriage only; and (6) that considering the rights of [REDACTED 9] to these accounts at issue would in no way prejudice the Claims Resolution Process or negatively impact the consideration other individuals who have submitted a claim form.

The CRT determines that these six factors taken together warrant a departure from the general rule provided in Article 24, and provides a basis from which the CRT may therefore consider the rights of [REDACTED 9] to the accounts at issue during the Claims Resolution Process. Further, the CRT notes that consideration of the rights of [REDACTED 9] to the accounts at issue would, for two reasons, comport with Article 27(1), which requires the CRT to achieve a distribution that is the most fair and equitable. First, [REDACTED 9] and Claimant [REDACTED 1] both rely upon a familial relationship of marriage, and not by blood, to the Account Owners. Second, [REDACTED 9]’s correspondence was material in establishing this relationship, a link that Claimant [REDACTED 1] was unable to establish himself based on the information he provided.

For reasons discussed above, the CRT will consider the rights of [REDACTED 9] to the accounts at issue under the Claims Resolution Process.

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<sup>9</sup> The CRT notes that under Swiss law, after a power of attorney holder dies, his or her powers in an account no longer exist, and they do not pass to his or her heirs. Therefore, even if a Claimant identifies the Power of Attorney Holder, but not the Account Owner, as his relative, the Claimant would not have been entitled to the account unless there was evidence in the Bank’s records that the Power of Attorney Holder and the Account Owner were related. The CRT notes further that in this case, there is no evidence in the Bank’s records that Power of Attorney Holder Bunzl was related to the Account Owners.

## Joinder of Claims

According to Article 37(1) of 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 six claims of the Claimants in one proceeding.

## Identification of the Account Owners

### *Claimant [REDACTED 1]*

Claimant [REDACTED 1] has plausibly identified Power of Attorney Holder Bunzl. Claimant [REDACTED 1]'s grandfather's name, city and country of residence match the published name, city and country of residence of Power of Attorney Holder Hugo Bunzl. Claimant [REDACTED 1] identified Power of Attorney Holder Hugo Bunzl's street address, which matches unpublished information about Power of Attorney Holder Hugo Bunzl contained in the Bank's records.

In support of his claim, Claimant [REDACTED 1] submitted documents, including a copy of a registry entry regarding his parents' marriage, indicating that [REDACTED] was the son of Hugo Bunzl, and the birth and baptism certificate of [REDACTED], indicating that his father was Hugo Bunzl, who resided in Vienna, providing independent verification that the person who is claimed to be Power of Attorney Holder Hugo Bunzl had the same name and resided in the same city recorded in the Bank's records as the name and city of residence of Power of Attorney Holder Hugo Bunzl.

The CRT notes that Claimant [REDACTED 1] did not plausibly identify any of the Account Owners, indicating only that Account Owner Tedesko was a distant relative, and stating that she was the daughter of [REDACTED].<sup>10</sup> The CRT notes that, while Claimant [REDACTED 1] was not able to provide any further details regarding Power of Attorney Holder Lotte Tedesko or Power of Attorney Holder Alice Tedesko, he did indicate that they were siblings.

### *Claimant [REDACTED 9]*

Claimant [REDACTED 9] plausibly identified Account Owner Tedesko and Power of Attorney Holder Lotte Tedesko. The name of Claimant Tedesko's distant relative, Margaret Tedesko, née Herzog, matches the published married and maiden names of Account Owner Tedesko,<sup>11</sup> and the name of Claimant [REDACTED 9]'s distant relative Tedesko matches the published name of Power of Attorney Holder Alice Tedesko.<sup>12</sup> The name of Claimant [REDACTED 9]'s

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<sup>10</sup> See note 3, *supra*.

<sup>11</sup> The CRT notes that Claimant [REDACTED 9] identified Account Owner [REDACTED] as "[REDACTED]," as "Margaret Tedesko," and further notes that "Margaret" and "Margarete" are sufficiently similar to render it plausible that these names refer to the same person. Moreover, as noted above, the information and documentation before the CRT supports Claimant [REDACTED 9]'s indication, indication that members of the Tedesko family spelled their last name as both "Tedesco" and "Tedesko."

<sup>12</sup> The CRT notes that although Claimant [REDACTED 9] indicated that her paternal grandmother was Alice Tedesko, née Weiss, the family tree she submitted indicated a relative named Tedesco. As described in note 7, *supra*, "' is a common nickname for "Alice." This, taken with other information available to the CRT supports the

grandfather's cousin Hugo Brunzl matches the published name of Power of Attorney Holder Hugo Bunzl. . Futhermore, the maiden name of Margaret Tedesco, née Herzog, matches the published last names of Account Owner Leopold Herzog and Account Owner Zdenka Herzog.

In addition, Claimant [REDACTED 9] indicated that Margaret Tedesco was the mother of Lotte Tedesco and Litzi Tedesco, which is consistent with unpublished information in the Bank's records indicating that Account Owner Tedesco, Power of Attorney Holder Lotte Tedesco and Power of Attorney Holder Alice Tedesco resided at the same address in Vienna. The CRT notes that this information is also consistent with the 1938 Census records submitted by Account Owner Tedesco, which identify her children as Lotte and Alice Tedesco.

In support of her claim, Claimant [REDACTED 9] submitted documents, including correspondence and a detailed family tree of the Tedesco and Bunzl families, identifying her grandfather's cousins as Hugo Brunzl, and Fritz Tedesco, who was married to Margaret Tedesco, née Herzog, and Lotte Tedesco and Tedesco as their daughters. These documents provide independent verification that the persons who are claimed to be Account Owner Tedesco, Power of Attorney Holder Brunzl, Power of Attorney Holder Lotte Tedesco, and Power of Attorney Holder Alice Tedesco have the same names recorded in the Bank's records as the name of Account Owner Tedesco, Power of Attorney Holder Brunzl, Power of Attorney Holder Lotte Tedesco, and Power of Attorney Holder Alice Tedesco.

*Claimant [REDACTED 10]*

Claimant [REDACTED 10] has plausibly identified Account Owner Tedesco, Account Owner Zdenka Herzog, Account Owner Leopold Herzog, Power of Attorney Holder Lotte Tedesco, Power of Attorney Holder Alice Tedesco, and Power of Attorney Holder Hugo Bunzl. Margarete Tedesco's, Zdenka Herzog's, Leopold Herzog's, and Hugo Bunzl's names and city of residence match the published names and city of residence of Account Owner Tedesco, Account Owner Zdenka Herzog, Account Owner Leopold Herzog, and Power of Attorney Holder Bunzl. Claimant identified Margarete Tedesco's, Alice Tedesco's, and Lotte Tedesco's street address, which matches unpublished information about Account Owner Tedesco, Power of Attorney Holder Alice Tedesco and Power of Attorney Holder Lotte Tedesco contained in the Bank's records. Claimant [REDACTED 10] also indicated that Margarete Tedesco was the mother of Lotte Tedesco and Alice Tedesco, which, as noted above, is consistent with unpublished information in the Bank's records and with the 1938 Census records submitted by Account Owner Tedesco. Claimant [REDACTED 10] also identified Hugo Bunzl's street address, which matches unpublished information about Power of Attorney Holder Bunzl contained in the Bank's records.<sup>13</sup>

In support of his claim, Claimant submitted the death certificate of Alice Close, née Tedesco, identifying her mother as Margaret Tedesco, née Herzog, and her sister as Lotte Tedesco, and

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determination that Power of Attorney Holder Alice Tedesco was not Claimant [REDACTED 9]'s grandmother, but rather the daughter of her grandfather's cousin, Tedesco.

<sup>13</sup> The CRT notes that Claimant [REDACTED 1] and Claimant [REDACTED 9] provided different dates of death for Hugo Bunzl. However, given that all other information provided regarding Hugo Bunzl is consistent, the CRT determines that it is plausible that the Claimants have identified the same individual.

indicating that Alice Close was born in Austria. These documents provide independent verification that the persons who are claimed to be Account Owner Tedesko, Power of Attorney Holder Lotte Tedesko, and Power of Attorney Holder Alice Tedesko have the same names and resided in the same country recorded in the Bank's records as the names and country of residence of Account Owner Tedesko, Power of Attorney Holder Lotte Tedesko, and Power of Attorney Holder Alice Tedesko.

The CRT notes that a database containing the names of victims of Nazi persecution includes a person named Zdenka Herzog, and indicates that her date of birth was 12 May 1868 and that she resided in Vienna, which matches the information about Account Owner Zdenka Herzog provided by Claimant [REDACTED 10]. The database is a compilation of names from various sources, including the Yad Vashem Memorial of Israel.

The CRT notes that neither Claimant identified Power of Attorney Holder Wilhelm Pokorny. However, the CRT further notes that this individual did not bear the same family name as any of the other individuals connected with the accounts at issue, and additionally notes that Account Owner Tedesko granted power of attorney to this person after the *Anschluss*, and therefore determines that the Claimants' failure to identify Power of Attorney Holder Wilhelm Pokorny does not undermine the plausibility of their identification of the other individuals. The CRT also notes that the names Hugo Bunzl, Margarete Tedesko, Zdenka Herzog and Leopold Herzog each appear only once on the February 2001 published list of accounts determined by ICEP to be probably or possibly those of victims of Nazi persecution. Finally, the CRT notes that there are no other claims to these accounts.

#### Status of the Account Owners and Power of Attorney Holders as Victims of Nazi Persecution

The Claimants have made a plausible showing that Account Owner Tedesko, Account Owner Zdenka Herzog, Power of Attorney Holder Hugo Bunzl, Power of Attorney Holder Lotte Tedesko and Power of Attorney Holder Alice Tedesko were Victims of Nazi Persecution. Claimant [REDACTED 10] indicated that Account Owner Zdenka Herzog was Jewish, and that she perished in Theresienstadt in 1943. As noted above, a person named Zdenka Herzog was included in the CRT's database of victims. Moreover, Claimant [REDACTED 10] indicated that Account Owner Tedesko, Power of Attorney Holder Lotte Tedesko and Power of Attorney Holder Alice Tedesko were Jewish, and that they fled Austria for the United States after the *Anschluss*. The CRT notes that the 1938 Census records submitted by Account Owner Tedesko and Power of Attorney Holder Lotte Tedesko indicate that their property, as well as that belonging to Power of Attorney Holder Alice Tedesko, was confiscated by the Nazis. In addition, the Claimants indicated that Power of Attorney Holder Hugo Bunzl was Jewish, and that he fled Austria for the United Kingdom after the *Anschluss*. The CRT notes that the Claimants did not provide sufficient information regarding the circumstances of Account Owner Leopold Herzog's death to make a plausible showing that Account Owner Leopold Herzog was a Victim of Nazi Persecution. Claimant [REDACTED 10] indicated that Account Owner Leopold Herzog was Jewish, and that he passed away on an unspecified date in Austria in 1938. However, as noted above, Account Owner Leopold Herzog's wife, daughter and grandchildren were Victims of Nazi Persecution.

## The Claimants' Relationships to the Account Owners and Power of Attorney Holders

### *Claimant [REDACTED 10]*

The CRT notes that Claimant [REDACTED 10] is not related to the Account Owners or to the Power of Attorney Holders. However, Claimant [REDACTED 10] has plausibly demonstrated that he is the father of the sole beneficiary of Power of Attorney Holder Lotte Tedesko's will, and that Power of Attorney Holder Lotte Tedesko was the sole beneficiary of Power of Attorney Holder Alice Tedesko's will. Claimant [REDACTED 10] submitted the will of Alice Close, née Tedesko, indicating that she bequeathed her entire estate to Lotte Tedesko; the will of Lotte Tedesko, indicating that Wera Saxhaug was the sole beneficiary of Lotte Tedesko's estate; and a notification regarding the death of Wera Saxhaug, indicating that Claimant [REDACTED 10] was her father.

### *Claimant [REDACTED 9]*

Claimant [REDACTED 9] has plausibly demonstrated that she is related to the Account Owners and Power of Attorney Holder Hugo Bunzel, Power of Attorney Holder Lotte Tedesko and Power of Attorney Holder Alice Tedesko by submitting specific information and documents, demonstrating that (1) Account Owner Tedesko was the wife of her grandfather's cousin; (2) Power of Attorney Holder Alice Tedesko and Power of Attorney Holder Lotte Tedesko were Account Owner Tedesko's daughters; and (3) Power of Attorney Holder Hugo Bunzl was her grandfather's cousin. These documents include a detailed family tree. The CRT further notes that Claimant [REDACTED 9] identified unpublished information about the Account Owner Tedesko, Power of Attorney Holder Lotte Tedesko and Power of Attorney Holder Alice Tedesko as contained in the Bank's records and the 1938 Census records. The CRT further notes that Claimant [REDACTED 9] submitted a copy of her birth certificate, the death certificate of her father, and a 1966 letter, which provide independent verification that Claimant [REDACTED 9]'s relatives bore the same family name as Account Owner Tedesko. Finally, the CRT notes that the foregoing information is of the type that family members would possess and indicates that Account Owner Tedesko was well known to Claimant [REDACTED 9] as a family member, and all of this information supports the plausibility that Claimant [REDACTED 9] is related to the Account Owners and the Power of Attorney Holders.

Moreover, the CRT notes that the information before the CRT, which includes information submitted by Claimant [REDACTED 9] and Claimant [REDACTED 10], indicates that Account Owner Leopold Herzog and Account Owner Zdenka Herzog were the parents of Account Owner Tedesko, and thus related to Claimant [REDACTED 9].

### *Claimant [REDACTED 1]*

Claimant [REDACTED 1] has plausibly demonstrated that he is related to Power of Attorney Holder Hugo Bunzl by submitting specific information and documents, demonstrating that Power of Attorney Holder Hugo Bunzl was his paternal grandfather. These documents include a copy of a registry entry regarding his own birth, indicating that he was born to [REDACTED]

and [REDACTED], née [REDACTED], and an entry regarding his parents' marriage, indicating that [REDACTED] was the son of Hugo Bunzl.

The CRT notes that Claimant [REDACTED 1] Account Owners or to Power of Attorney Holder Lotte Tedesko or Power of Attorney Holder Alice Tedesko. However, the CRT notes that Claimant [REDACTED 1] submitted copies of (1) a registry entry regarding his own birth, indicating that he was born to [REDACTED]; (2) a registry entry regarding his parents' marriage, indicating that [REDACTED] was the son of Hugo Bunzl ; (3) the birth and baptism certificate of [REDACTED], indicating that his father was Hugo Bunzl, who resided in Vienna, and who was the son of [REDACTED] and [REDACTED], née [REDACTED], and that [REDACTED]'s mother was [REDACTED], née [REDACTED], daughter of [REDACTED] and [REDACTED]; and (4) [REDACTED]'s birth certificate, which identifies his mother as [REDACTED], née [REDACTED]. These documents provide independent verification that Claimant [REDACTED 1]'s relatives bore the same family name as Account Owner Tedesko, Power of Attorney Holder Lotte Tedesko and Power of Attorney Holder Alice Tedesko, and that they resided in Vienna.

Moreover, the CRT notes that the information before the CRT, which includes information submitted by Claimant [REDACTED 9] and Claimant [REDACTED 10], indicates that both Power of Attorney Holder both Power of Attorney Holder Hugo Bunzl and his wife, Olga Bunzl, née Tedesco, were first cousins of Frederick Tedesko, Account Owner Tedesko's husband.<sup>14</sup> Therefore, the information before the CRT establishes that Claimant [REDACTED 1] is related, by marriage of his grandparents' first cousin, to Account Owner [REDACTED], her parents, Account Owner Tedesko, her parents, Account Owner Leopold Herzog and Account Owner Zdenka Herzog, and Account Owner Tedesko's daughters, Power of Attorney Holder Alice Tedesko and Power of Attorney Holder Lotte Tedesko.

There is no information to indicate that the Account Owners and Power of Attorney Holders have other surviving heirs, other than the parties whom Claimant [REDACTED 1] is representing.

#### The Issue of Who Received the Proceeds

Given that Account Owner Zdenka Herzog remained in Vienna until she was deported to Theresienstadt in 1942; that Account Owner Tedesko, Power of Attorney Holder Lotte Tedesko, Power of Attorney Holder Alice Tedesko, and Power of Attorney Holder Hugo Bunzl fled Austria after the *Anschluss*; that there is no record of the payment of the Account Owners' accounts to them or to the Power of Attorney Holders, nor any record of dates of closures of the accounts; that Account Owner Tedesko, Power of Attorney Holder Hugo Bunzl, Power of Attorney Holder Lotte Tedesko, Power of Attorney Holder Alice Tedesko and their heirs would not have been able to obtain information about the accounts after the Second World War from

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<sup>14</sup> The CRT notes that Claimant [REDACTED 10] indicated that [REDACTED], née [REDACTED], was the sister of [REDACTED], and that Claimant [REDACTED 9] indicated that [REDACTED] was a first cousin of [REDACTED]. Given that the birth and baptism certificate of [REDACTED] identifies [REDACTED] as the daughter of [REDACTED] and [REDACTED], which is consistent with the information provided by Claimant [REDACTED 9], the CRT determines that it is more plausible that she was [REDACTED]'s cousin.

the Bank due to the Swiss banks' practice of withholding or misstating account information in their responses to inquiries by account owners because of the banks' concern regarding double liability; and given the application of Presumptions (h) and (j) as provided in Article 28 of the Rules (see Appendix A), the CRT concludes that it is plausible that the account proceeds were not paid to the Account Owners, the Power of Attorney Holders, or their heirs. Based on its precedent and the Rules, the CRT applies presumptions to assist in the determination of whether or not Account Owners or their heirs received the proceeds of their accounts.

#### Basis for the Award

The CRT has determined that an Award may be made in favor of Claimant [REDACTED 10], Claimant [REDACTED 1], and Claimant [REDACTED 9]. First, the claims are admissible in accordance with the criteria contained in Article 18 of the Rules. Second, Claimant [REDACTED 10] has plausibly demonstrated that his daughter was the sole beneficiary of the will of Power of Attorney Holder Lotte Tedesko, Account Owner Tedesko's daughter; Claimant [REDACTED 9] has plausibly demonstrated that Power of Attorney Holder Hugo Bunzl was his paternal grandfather, and that he is related to Account Owner Leopold Herzog, Account Owner Zdenka Herzog, Account Owner Tedesko, Power of Attorney Holder Alice Tedesko and Power of Attorney Holder Lotte Tedesko through Power of Attorney Holder Hugo Bunzl's cousin's marriage to Account Owner Tedesko; and Claimant [REDACTED 9] has plausibly demonstrated that Account Owner Tedesko was the wife of her paternal grandfather's cousin, and that she, Claimant [REDACTED 9], is related to Account Owner Leopold Herzog and Account Owner Zdenka Herzog, who were Account Owner Tedesko's parents, and these relationships justify an Award. Third, the CRT has determined that it is plausible that neither the Account Owners, the Power of Attorney Holders, nor their heirs received the proceeds of the claimed accounts.

#### Amount of the Award

In this case, the Account Owners jointly held one custody account and Account Owner Tedesko additionally held another custody account. Pursuant to Article 29 of the Rules, when the value of an account is unknown, as is the case here, the average value of the same or a similar type of account in 1945 is used to calculate the present value of the account being awarded. Based on the ICEP Investigation, in 1945 the average value of a custody account was 13,000.00 Swiss Francs ("SF"). Thus, the total 1945 average value of the accounts at issue is SF 26,000.00. The current value of this amount is calculated by multiplying it by a factor of 12.5, in accordance with Article 31(1) of the Rules, to produce a total award amount of SF 325,000.00.

#### Division of the Award

According to Article 23(1)(g) of the Rules, if none of the persons entitled to an award under Article 23(1)(a-f) have submitted a claim, the CRT may make an award to any relative of the Account Owner, whether by blood or by marriage, who has submitted a claim, consistent with principles of fairness and equity. Moreover, according to Article 23(2)(c) of the Rules, if a claimant bases a claim of entitlement on a chain of inheritance but has not submitted an unbroken chain of wills or other inheritance documents, the CRT may use the general principles of distribution established in Article 23(1) to make allowance for any missing links in the chain,

consistent with principles of fairness and equity. In applying these general principles, the CRT also relies on Article 23 (1) (a) through (g) and applies the principle of distribution through representation, as set forth in each of those subsections.

With respect to custody account 38694-II, which was held by Account Owner Tedesko, and over which Power of Attorney Holder Lotte Tedesko, Power of Attorney Holder Alice Tedesko, and Power of Attorney Holder Hugo Bunzl held power of attorney, the CRT notes that Claimant [REDACTED 1] and Claimant [REDACTED 9] Account Owner Tedesko by marriage only. Moreover, the CRT notes that Claimant [REDACTED 10] submitted the will of Power of Attorney Holder Lotte Tedesko, indicating that Claimant [REDACTED 10]'s daughter was the sole beneficiary of Power of Attorney Holder Lotte Tedesko's will, and the will of Power of Attorney Holder Alice Tedesko, indicating that Power of Attorney Holder Lotte Tedesko was the sole beneficiary of Power of Attorney Holder Alice Tedesko's will. In addition, the CRT notes that it based its finding that Claimant [REDACTED 1] and Claimant [REDACTED 9] were related to the Account Owners in part on information submitted by Claimant [REDACTED]. Therefore, the CRT determines that it is equitable for Claimant [REDACTED 10], and the party whom he is representing, to receive one-half of the award amount for custody account 38694-II. The CRT further determines that it is equitable for Claimant [REDACTED 1], and the parties whom he is representing, and Claimant [REDACTED 9] to also receive one-half of the award amount for custody account 38694-II, in equal shares by representation. Accordingly, Claimant [REDACTED 10] and [REDACTED 11], his son, are each entitled to one-fourth of the award amount for custody account [REDACTED]; Claimant [REDACTED 1] and [REDACTED], née [REDACTED], his sister, are each entitled to one-eighteenth of the award amount for custody account [REDACTED]; Claimant [REDACTED 1]'s cousins, [REDACTED 6], [REDACTED 5], [REDACTED 4], [REDACTED 7], née [REDACTED], [REDACTED 3], and [REDACTED 8], are each entitled to one twenty-seventh of the award amount for custody account 38694-II; and Claimant [REDACTED 9] is entitled to receive one-sixth the award amount for custody account 38694-II.

With respect to custody account 31862, which was jointly held by Account Owner Leopold Herzog, Account Owner Zdenka Herzog and Account Owner Tedesko, the CRT notes that neither Power of Attorney Holder Lotte Tedesko nor Power of Attorney Holder Alice Tedesko were linked in any way to the account. Accordingly, the CRT determines that Claimant [REDACTED 10], who has established no familial relationship to any of the Account Owners, is not entitled to a share of the award amount for custody account 31862. The CRT further determines that Claimant [REDACTED 1] and the parties whom he is representing, as well as Claimant [REDACTED 9], who are all related to the Account Owners through their grandparents' cousin's marriage to Account Owner Tedesko, are entitled to the entire award amount for custody account 31862, in equal shares by representation. Accordingly, Claimant [REDACTED 1] and [REDACTED 2], née [REDACTED], are each entitled to one-ninth of the award amount for custody account 38694-II; Claimant [REDACTED 1]'s cousins, [REDACTED 6], [REDACTED 5], [REDACTED 4], [REDACTED 7], née [REDACTED], [REDACTED 8], and [REDACTED 3], are each entitled to one twenty-seventh of the award amount for custody account 38694-II; and Claimant [REDACTED 9] is entitled to receive one-sixth the award amount for custody account 38694-II.

### **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).

### **Certification of the Award**

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

Claims Resolution Tribunal  
18 April 2006