

# CLAIMS RESOLUTION TRIBUNAL

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

## **Certified Award**

to Claimant [REDACTED 1]

and to Claimant [REDACTED 2]

## **in re Accounts of Paul Hulles**

Claim Number: 500368/MD;<sup>1</sup> 500571/MBC; 500778/MBC

Award Amount: 178,000.00 Swiss Francs

This Certified Award is based upon the claim of [REDACTED 1] (“Claimant [REDACTED 1]”) to the published account of Paul Hulles and upon the claims of [REDACTED 2] (“Claimant [REDACTED 2]”) (together “the Claimants”) to the published accounts of Emil Hulles. This Award is to the published account of Paul Hulles (the “Account Owner”) at the [REDACTED] (the “Bank”).

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**

### Claimant [REDACTED 1]

Claimant [REDACTED 1] submitted a Claim Form identifying the Account Owner as his friend, Paul Hulles, who was born on 13 February 1902 in Vienna, Austria, the son of [REDACTED] and [REDACTED], née [REDACTED]. Claimant [REDACTED 1] stated that Paul Hulles, who was a lawyer, resided and had his office in Vienna at Kaiserstrasse 1/3. Claimant [REDACTED 1] indicated that the Hulles family owned shoe stores named *Hermes F. Hulles* in Vienna as well as real estate in Vienna and in Berlin, Germany. Claimant [REDACTED 1] explained that Paul Hulles was Jewish, and that he fled Austria for the Netherlands in 1938. According to Claimant [REDACTED 1], the property of Hulles family in Austria and Germany was confiscated by the Nazis.

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<sup>1</sup> Claimant [REDACTED 1] submitted an additional claim to the account of [REDACTED], which is registered under the Claim Number 500777. The CRT will treat the claim to this account in a separate decision.

According to Claimant [REDACTED 1], Paul Hulles was married to [REDACTED] on 3 August 1938 in Amsterdam, the Netherlands. Claimant [REDACTED 1] stated that Paul and [REDACTED] Hulles left Amsterdam in 1939 and emigrated to the United States, where they settled in New York, New York. Claimant [REDACTED 1] stated further that Paul Hulles died on 11 July 1991 in New York, and that [REDACTED] died on 3 February 1996 in New York. Claimant [REDACTED 1] explained that the couple did not have any children, that Paul Hulles bequeathed his entire Estate to his wife, and that Claimant [REDACTED 1] is the sole residuary beneficiary of the Estate of [REDACTED]. Claimant [REDACTED 1] indicated that he was born on 10 April 1945 in New York.

In support of his claim, Claimant [REDACTED 1] submitted numerous documents, including:

Paul Hulles' birth certificate indicating that he was born on 13 February 1902 in Vienna;

the marriage certificate of Paul Hulles and [REDACTED];

the Last Will and Testament of Paul Hulles, dated 21 August 1990, in which Paul Hulles bequeathed his entire Estate to his wife;

Paul Hulles' death certificate showing that he died on 11 July 1991;

[REDACTED]' last will in which she bequeathed her entire residuary Estate to Claimant [REDACTED 1];

[REDACTED]' death certificate showing that she died on 3 February 1996.

#### Claimant [REDACTED 2]

Claimant [REDACTED 2] submitted a Claim Form claiming accounts belonging to Emil Hulles, who was the husband of her maternal aunt, [REDACTED], née [REDACTED].<sup>2</sup> Claimant [REDACTED 2] stated that Emil Hulles was born on 22 October 1894 in Austria to [REDACTED] and [REDACTED], née [REDACTED], and that he lived in Vienna, Austria, at Biberstrasse 6 and later at Kaiserstrasse 183. Claimant [REDACTED 2] stated further that Emil Hulles owned a shoe store named *Hermes F. Hulles* in Vienna. Claimant [REDACTED 2] indicated that the Hulles family also owned real estate in Vienna and in Berlin, Germany. Claimant [REDACTED 2] explained that Emil Hulles traveled frequently to Switzerland on business.

Claimant [REDACTED 2] stated that Emil Hulles, who was Jewish, fled Vienna for Amsterdam, the Netherlands, in 1938. Claimant [REDACTED 2] stated further that Emil Hulles' assets and the assets of his family in Austria and Germany were confiscated by the Nazis. According to Claimant [REDACTED 2], her relative went to New York, New York, the United States, in 1939 and settled there. Claimant [REDACTED 2] stated that Emil Hulles was married to [REDACTED] on 10 July 1955 in Chenango, New York. Claimant [REDACTED 2] explained that Emil Hulles did not have any children and that he adopted [REDACTED], [REDACTED]'s son from her previous marriage.

Claimant [REDACTED 2] stated that she was born on 28 February 1956 in Miami, Florida, the United States. Claimant [REDACTED 2] explained that her parents died in 1961, and that Emil

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<sup>2</sup> The CRT will treat the claim to the account of Emil Hulles in a separate decision.

and [REDACTED] assumed guardianship over her and initiated an adoption procedure. Claimant [REDACTED 2] stated further that the adoption was completed after Emil Hulles' death on 11 December 1969 in New York.

The CRT notes that, although Claimant [REDACTED 2] did not identify Paul Hulles, according to the information she provided, he was the brother of her aunt's husband, Emil Hulles.

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

The Bank's record consists of a customer card. According to this record, the Account Owner was Dr. Paul Hulles, who resided in Vienna, Austria. The Bank's record indicates that the Account Owner held a safe deposit box, numbered 2173, and a custody account, numbered V3623. While the date of rental of the safe deposit box is not legible, the Bank's record indicates that the safe deposit box was closed on 30 July 1938. According to the Bank's record, the custody account was opened on 25 June 1935 and was closed on 14 September 1938. The content of the safe deposit box and the value of the custody account on the dates of their closures are not known. There is no evidence in the Bank's record that the Account Owner or his heirs closed the accounts and received their proceeds.

### **The CRT's Analysis**

#### Identification of the Account Owner

The Claimants have plausibly identified the Account Owner. Claimant [REDACTED 1]'s friend's name and country of residence matches the published name and country of residence of the Account Owner. Claimant [REDACTED 1] identified the Account Owner's city of residence as Vienna, which matches unpublished information about the Account Owner contained in the Bank's record. In addition, Claimant [REDACTED 1] stated that Paul Hulles was an attorney, which is consistent with the unpublished title used by the Account Owner.

In support of his claim, Claimant [REDACTED 1] submitted documents, including Paul Hulles' birth certificate, providing independent verification that the person who is claimed to be the Account Owner had the same name recorded in the Bank's records as the name of the Account Owner and that he originated from the Account Owner's city of residence.

The CRT notes that Claimant [REDACTED 2] did not identify Paul Hulles as the Account Owner. However, Claimant [REDACTED 2] did indicate that her uncle was Emil Hulles and that his parents were [REDACTED] and [REDACTED]. Claimant [REDACTED 1] indicated that Paul Hulles' parents were [REDACTED] and [REDACTED], and so the CRT concludes that Paul and Emil Hulles were brothers.

#### Status of the Account Owner as a Victim of Nazi Persecution

Claimant [REDACTED 1] has made a plausible showing that the Account Owner was a Victim of Nazi Persecution. Claimant [REDACTED 1] stated that the Account Owner was Jewish and that he left Austria for the Netherlands in 1938, and later emigrated to the United States. Claimant [REDACTED 1] also stated that the property of the Hulles family in Austria and in Germany was confiscated by the Nazis.

#### The Claimants' Relationship to the Account Owner

The CRT notes that Claimant [REDACTED 1] is not related to the Account Owner. However, Claimant [REDACTED 1] submitted the Account Owner's will, in which he bequeathed his entire Estate to his wife, [REDACTED]; and [REDACTED]' will in which she bequeathed her entire residuary Estate to Claimant [REDACTED 1]. According to Article 23(2)(b) of the Rules Governing the Claims Resolution Process, as amended (the "Rules"), if none of the beneficiaries named in the Account Owner's will has filed a claim, the CRT shall make an award to any claimant who has submitted an unbroken chain of wills or other inheritance documents, starting with the will of, or other inheritance documents pertaining to, the Account Owner. Accordingly, the CRT determines that Claimant [REDACTED 1] is entitled to an award to the Account Owner's accounts.

Claimant [REDACTED 2] is not named as a beneficiary in either the Account Owner's will or in the will of his wife, [REDACTED]. Accordingly, Claimant [REDACTED 2] is not entitled to share in the award amount.

#### The Issue of Who Received the Proceeds

The CRT notes that the Bank's record indicates that the accounts were closed on 30 July 1938 and 14 September 1938, at which time, according to information provided by Claimant [REDACTED 1], the Account Owner was outside Nazi-dominated territory. However, given that the Bank's record does not indicate to whom the accounts were closed, that the Account Owner fled his country of origin due to Nazi persecution, that the Account Owner may have had relatives remaining in his country of origin and that he may therefore have yielded to Nazi pressure to turn over his accounts to ensure their safety, that the Account Owner and his heirs would not have been able to obtain information about his accounts after the Second World War from the Bank, even for the stated purpose of obtaining indemnification from the German authorities, 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 Governing the Claims Resolution Process, as amended (the "Rules") (see Appendix A), the CRT concludes that it is plausible that the account proceeds were not paid to the Account Owner or his 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 1]. First, the claim is admissible in accordance with the criteria contained in Article 18 of the Rules. Second, Claimant [REDACTED 1] has provided the Account Owner's and his wife's wills demonstrating that he is the sole heir of the Account Owner's wife, who was the Account Owner's sole heir. Third, the CRT has determined that it is plausible that neither the Account Owner nor his heirs received the proceeds of the claimed accounts.

#### Amount of the Award

In this case, the Account Owner held one safe deposit box and one 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 current value of the account being awarded. Based on the investigation carried out pursuant to the instructions of the Independent Committee of Eminent Persons ("ICEP" or the "ICEP Investigation"), in 1945 the average value of a safe deposit box was 1,240.00 Swiss Francs ("SF") and the average value of a custody account was SF 13,000.00. Thus, the total 1945 average value of the accounts at issue is SF 14,240.00. 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 178,000.00.

#### Division of the Award

According to Article 23(2)(b) of the Rules, if none of the beneficiaries named in the Account Owner's will has filed a claim, the CRT shall make an award to any claimant who has submitted an unbroken chain of wills or other inheritance documents, starting with the will of, or other inheritance documents pertaining to, the Account Owner. In this case, Claimant [REDACTED 1] has provided the Account Owner's and his wife's wills demonstrating that he is the sole heir of the Account Owner's wife, who was the Account Owner's sole heir. Claimant [REDACTED 2] is not named as a beneficiary in either the Account Owner's will or in the will of his wife, [REDACTED]. Accordingly, Claimant [REDACTED 2] is not entitled to share in the award amount, and Claimant [REDACTED 1] is entitled to the entire award amount.

#### **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 his claim to determine whether there are additional Swiss bank accounts to which he 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  
25 October 2004