

# CLAIMS RESOLUTION TRIBUNAL

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

## **Certified Award**

to Claimant [REDACTED]

## **in re Account of Arthur Jacobsohn**

Claim Numbers: 219776/MD; 219777/MD

Award Amount: 45,425.00 Swiss Francs

This Certified Award is based upon the claim of [REDACTED] (the “Claimant”) to the account of Arthur Jacobsohn (the “Account Owner”) at the Zurich branch of [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 Claimant**

The Claimant submitted a Claim Form identifying the Account Owner as the brother of his paternal grandmother. The Claimant stated that Arthur Jacobsohn was born in Eastern Prussia in 1881, and married [REDACTED] with whom he had two children: [REDACTED], who was born in 1911 in Berlin, Germany, and died in 1959 in Copenhagen, Denmark; and [REDACTED], who was born in 1916 in Berlin and died in a concentration camp. According to the information provided by the Claimant, his great-uncle owned a store in Berlin in the district of Charlottenburg where he lived before the Second World War. The Claimant asserted that while his great-uncle, who was Jewish, was interned by the Nazis for some time, he was not deported to a death camp because his wife was not Jewish. The Claimant stated further that his great-uncle deposited assets in a Swiss bank, and that the Nazis threatened to kill the Account Owner’s son [REDACTED] if he would not transfer his Swiss bank account to them. According to the information provided by the Claimant, his great-uncle died in 1956 in Berlin, and his great-uncle’s wife died in 1960. The Claimant asserted that the Account Owner had a brother, [REDACTED], who died without issue, and two sisters, [REDACTED] (the Claimant’s grandmother) and [REDACTED]. He stated that that his cousins, [REDACTED] (the daughter of [REDACTED]) and [REDACTED] (the grandson of Arthur Jacobsohn’s sister, [REDACTED]) would also be entitled to the account of the Account Owner.

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

The bank records consist of a printout from the bank's computer database. According to these records, the sole Account Owner was Arthur Jacobsohn, and the Power of Attorney Holder was [REDACTED]. The bank records indicate that the Account Owner and the Power of Attorney Holder lived at the same address in Berlin-Charlottenburg. The bank records show that the account was opened in 1931, however, the type of the account held by the Account Owner is unknown. The bank records further indicate that the account at issue was closed, but they do not indicate the date of closure, to whom it was paid, or the value of the account.

## **The Tribunal's Analysis**

### Joinder of Claims

According to Article 43(1) of the Rules Governing the Claims Resolution Process (the "Rules"), claims to the same or related accounts may be joined in one proceeding at the discretion of the Claims Judges. In this case, the Tribunal notes that the Claimant filed a claim to the account of the Account Owner and a separate claim to an account of [REDACTED] who was the Power of Attorney Holder. Consequently, as the two claims refer to the same account, the Tribunal determines it appropriate to join the Claimant's claims in one proceeding.

### Identification of the Account Owner

The Claimant has plausibly identified the Account Owner as his great-uncle. The Claimant stated that his relatives lived in Berlin-Charlottenburg, and this information matches the unpublished address of the Account Owner and the Power of Attorney Holder contained in the bank records.

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

The Claimant has made a plausible showing that the Account Owner was a Victim of Nazi Persecution. The Claimant stated that the Account Owner was Jewish, and was interned by the Nazis. The Claimant further asserted that his great-uncle was not deported to a concentration camp because his wife was not Jewish.

### The Claimant's Relationship to the Account Owner

The Claimant has plausibly demonstrated that he is related to the Account Owner by submitting biographic information about him, such as his date of birth and profession, and providing a detailed family tree. While the Claimant indicated that the Account Owners may have other surviving heirs, the Tribunal has not received any other claims to the account of the Account Owner. The credibility of other information provided by the Claimant gives the Tribunal no basis to question the veracity of the information concerning his relationship to the Account Owner.

## The Issue of Who Received the Proceeds

Since the Claimant would not be entitled to an award if the account at issue was paid to the Account Owner or his heirs, the Tribunal must consider the question of what happened to the funds in this case.

The historical evidence developed by the Independent Committee of Eminent Persons during its investigation of Swiss banks (the “ICEP Investigation”) demonstrates that the funds of Nazi victims in Swiss banks were disposed of in various ways. In some cases, the account owners and/or their families withdrew and received the funds. In other cases, Nazi authorities coerced account owners to withdraw the balances in their Swiss accounts and transfer the proceeds to banks designated by the Nazi authorities, and the funds fell into Nazi hands. For other accounts, no transfers occurred, but account values were consumed by regular and special bank fees and charges, which resulted ultimately in closure without any payment to the account owners. In still other cases, particularly after a period of inactivity or dormancy, the proceeds were paid to bank profits. Thus, since the funds in this case apparently were not paid to the Account Owner or his family, there is a substantial likelihood that these funds went to the Nazis or to the Bank.

Although the Tribunal cannot determine with certainty who received the proceeds of the account, the Tribunal concludes that a plausible showing has been made that neither the Account Owner nor his heirs received the proceeds.<sup>1</sup> The Claimant stated that the Nazis forced the Account Owner to deliver his Swiss bank account to them by threatening to kill his son. In addition, the application of confiscatory laws by the Nazi Regime during the 1930s, as described in more detail in the footnote below, makes it unlikely that the Account Owner would have received the proceeds himself. Moreover, there is no evidence in the bank records suggesting that the Account Owner or his heirs closed the account and received the proceeds.

## Basis for the Award

The Tribunal has determined that an Award may be made in favor of the Claimant. First, the claim is admissible in accordance with the criteria contained in Article 23 of the Rules. Second, the Claimant has plausibly demonstrated that the Account Owner was his great-uncle and that relationship justifies an Award. Finally, the Tribunal has determined that it is plausible that neither the Account Owner nor his heirs received the proceeds of the claimed account.

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<sup>1</sup> In reaching this conclusion, the Tribunal is relying in part on research cataloguing more than forty different laws, acts, and decrees used by the Nazi Regime to confiscate Jewish assets abroad. Although some of these laws were promulgated before the Nazis came into power, and although many of the laws were facially non-discriminatory, the Nazi Regime increasingly enforced these laws on a discriminatory basis against Jewish asset holders. These laws included, for example, increasingly stringent registration and repatriation requirements for assets held outside Germany and special confiscatory taxes for emigrants who wished to flee Germany. Until 1937, the laws generally did not explicitly target Jews, although in practice the laws were enforced more stringently against Jews. Over the course of 1937, however, the spoliation process became increasingly wholesale and systematic and Nazi expropriations of Jewish assets held in Swiss banks and elsewhere became widespread. A decree dated 26 April 1938 required Jews to register their assets, and subsequent to that date the Nazi Regime began to enact legislation and orders to repatriate and confiscate foreign assets both for Jews who sought permission to flee the Reich and for those unable to flee. A listing of the principal laws invoked by the Nazi Regime in specific confiscatory situations appears at the CRT-II website, [www.crt-ii.org](http://www.crt-ii.org).

### Amount of the Award

Pursuant to Article 35 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 such an account was 3,950.00 Swiss Francs. The present value of this amount is calculated by multiplying it by a factor of 11.5, in accordance with Article 37(1) of the Rules, to produce a total award amount of 45,425.00 Swiss Francs.

In cases where the value of an account is based on the presumptions of Article 35 of the Rules, or where the Tribunal has determined that an account may be subject to later competing valid claims, claimants shall receive an initial payment of 35% of the total award amount. After all claims are processed, subject to approval by the Court, claimants may receive a subsequent payment of up to the remaining 65% of the total award amount. In this case, the value of the account at issue is based on the Article 35 presumptions and there is the possibility of other competing claims. In this instance, 35% of the total award amount is 15,898.75 Swiss Francs.

### **Scope of the Award**


The Claimant should be aware that, pursuant to Article 25 of the Rules, the Tribunal 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**

At this point in the Claims Resolution Process, the Tribunal has identified a number of cases in which a particular claimant has made out a plausible case for entitlement to an award, but at this stage it is not possible for the Tribunal to have clear assurance that no additional claimants to the same account will be forthcoming. Article 37(3)(a) and (b) of the Rules provide that where the value of an award is calculated using the value presumptions provided in Article 35 of the Rules, and/or the Tribunal determines that an account may be subject to later competing claims, the initial payment to the claimant shall be 35% of the certified Award, and the claimant may receive a second payment of up to 65% of the certified Award when so determined by the Court. Thus, the Rules instruct and require the Tribunal to certify and recommend an initial 35% payment in Awards submitted for Court approval in particular cases where either the Tribunal has used the value presumptions of Article 35 of the Rules or it has determined that the account may be subject to later competing claims, or both.

In this case, the Tribunal has used the value presumptions of Article 35 of the Rules to calculate the account value and is of the opinion that the account at issue may be subject to later competing claims. On this basis, the Tribunal certifies this Award for approval by the Court and for payment by the Special Masters in accordance with Article 37(3) of the Rules.

March 26, 2002  
Date

  
Jason Scott Palmer  
Resident Claims Judge