

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant [REDACTED]

in re Accounts of Paul Kolisch, Estella Kolisch, and Gertrude Eveline Shapiro

Claim Number: 500095/PY

Award Amount: 736,536.00 Swiss Francs

This Certified Award is based upon the claim of [REDACTED] (the “Claimant”) to the accounts of Paul Kolisch and Gertrude Eveline Shapiro, née Kolisch. This Award is to the accounts of Paul Kolisch (“Account Owner I”) at the Arosa branch of the [REDACTED] (“Bank I”) and at the [REDACTED] (“Bank II”), as well as to the accounts of Gertrude Eveline Shapiro, née Kolisch (“Account Owner II”) and Estella Kolisch (“Account Owner III”) (together “the Account Owners”) 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 Claimant

The Claimant submitted a Claim Form identifying Account Owner I as his father-in-law, Paul Kolisch, who was born on 20 July 1883 in Vienna, Austria, and was married first to Isabella Stevens-Reiss, née Beer, and then to Stella (Estella) Kolisch. The Claimant stated that Paul Kolisch, who was Jewish and lived in Vienna, was the owner and chief editor of a publishing company that published the newspapers *Der Montag mit dem Sport-Montag* and *Der Illustrierte Wochenpost*. The Claimant also stated that the addresses of Paul Kolisch were Lichtensteinstrasse 21, Vienna 9, and Promenadestrasse 47, Vienna 17. The Claimant asserted that Paul Kolisch had an account or accounts at Bank II in Switzerland. According to the Claimant, Paul Kolisch’s newspaper publishing business was aryanized by the Nazis and turned over to a company named *Waldheim Eberle A.G.*, which was made the provisional administrator of the company. His home at Lichtensteinstrasse 21 was confiscated, and Paul Kolisch himself was sent to Dachau concentration camp, where he was tortured, and then later to Buchenwald concentration camp, where he perished on 15 December 1939. The Claimant stated further that the Swiss bank accounts and other assets belonging to Paul, Stella, and Gertrude Kolisch were transferred to the Nazis by Stella Kolisch with the hope of obtaining her husband's release. In support of his claim, the Claimant submitted correspondence between Stella Kolisch and Bank II

in May 1938 regarding the transfer of the joint custody account numbered 39671 belonging to Paul, Stella, and Gertrude Kolisch as well as the transfer of the demand deposit account, also numbered 39671, from Bank II to the *Mercurbank* in Vienna for the use of the provisional administrators of the newspaper publishing company. The Claimant also submitted a letter dated 13 June 1938 from the *London & Eastern Trade Bank Limited* to Stella Kolisch, notifying her of the transfer of the balance of her deposit account there to the Austrian bank, *Mercurbank* in Vienna, to be held for the use of the provisional administrator of the newspaper publishing company. In addition, the Claimant submitted a letter written to Isabella Stevens-Reiss on the company letterhead of the newspaper *Der Montag mit dem Sport-Montag*. The Claimant also submitted the Austrian Census Form of Paul Kolisch, numbered 45927, which is dated 5 May 1938. Finally, he submitted the birth and death certificates of Paul Kolisch.

The Claimant submitted the same Claim Form identifying Account Owner II as his wife, Greta Evelyn Shapiro, née Kolisch, formerly known as Gertrude Eveline Kolisch, who was the daughter of Paul Kolisch by his first marriage to Isabella Stevens-Reiss who was born on 5 October 1919 in Vienna. According to the Claimant, Greta Shapiro and her stepmother, Stella Kolisch, were put under house arrest for three or four weeks at their home at Lichtensteinstrasse 21 in March 1938 while it was being looted by the Nazis. Greta Shapiro fled to New York City in the United States in May 1939, and was married to the Claimant in New York on 15 September 1946. The Claimant stated that his wife died on 15 June 1998 in San Anselmo, California, the United States. In support of his claim, he submitted his wife's birth, marriage, and death certificate. The Claimant indicated that he was born on 22 March 1916 in Roxbury, Massachusetts, the United States.

The Claimant previously submitted an Initial Questionnaire with the Court in 1999, asserting his entitlement to a Swiss bank account owned by Greta Evelyn Shapiro.

Information Available in the Bank Records

The bank records of Bank I consist of a customer card, an internal memo dated 13 December 1949 indicating that Account Owner I had died in the Buchenwald concentration camp, as well as printouts from Bank I's database. According to these records, the Account Owner was Paul Kolisch who used the address Arosa, Switzerland. The internal memo also indicates that the Account Owner's first wife was Isabella Stevens-Reiss née Beer and that the Account Owner's daughter was Gertrude Shapiro, née Kolisch. It also states therein that the Account Owner was the publisher of the "*Montag*" in Vienna. The bank records indicate that the Account Owner held a demand deposit account, opened on 21 January 1939, as well as a safe deposit box opened on 14 April 1939 at Bank I's branch in Arosa.

The accounts were closed on 6 May 1939. The amount in the accounts on the date of their closure is unknown.

The bank records of Bank II consist of an account opening card, a letter from the Bank dated 17 March 1938, describing how it would soon complete a list of over 1000 custody accounts belonging to Austrian citizens, pursuant to the Foreign Assets Law for Austria as of 23 March

1938, as well as printouts from Bank II's database. According to these records, the Account Owners were Paul Kolisch, *Frau Estella Kolisch*, and *Fräulein Gertrud Eveline Kolisch*, who resided at Promenadegasse 57, Vienna 17. The bank records indicate that Gertrude Eveline Kolisch was a minor born on 5 October 1919, who could not access the account without her parents' authority until she attained the age of majority on 5 October 1940. The account opening card states that Paul Kolisch was the publisher and chief editor of "*Der Montag*." According to the account opening card, Bank II received instructions in a letter dated 18 August 1936 to have all of Paul Kolisch's securities in England transferred to Bank II. The bank records indicate that the Account Owners held a custody account numbered 39671 and a demand deposit account, both numbered 39671.

The accounts were transferred on 16 June 1938 to the Austrian bank, *Mercurbank*, in Vienna. The amount in the custody account on the date of its transfer was 56,200.00 Swiss Francs, and the amount in the demand deposit account on the date of its transfer was 1,798.00 Swiss Francs.

The auditors who carried out the investigation of both Bank I and Bank II to identify accounts of Victims of Nazi Persecution pursuant to instructions of the Independent Committee of Eminent Persons ("ICEP" of the "ICEP Investigation") determined that the amounts in the accounts had been paid to the Nazi authorities. There is no evidence in the bank records of Bank I or Bank II that the Account Owners or their heirs closed the accounts and received the proceeds themselves.

Information Available from the Austrian State Archives

By decree on 26 April 1938, the Nazi Regime required Jews residing within Austria who held assets above a specified level to submit a census form registering their assets. In the records of the Austrian State Archives (Archive of the Republic, Finance), there are documents concerning the assets of Paul Kolisch and Stella Kolisch. These records include an Austrian census form for Paul Kolisch, numbered 45927, dated 5 May 1938, a copy of which has also been submitted by the Claimant. These records indicate that Paul Kolisch was Jewish, that he was born on 20 July 1883, and that he was married to Stella Kolisch, née Singer. The records show that Paul Kolisch resided at Lichtensteinstrasse 21/26 Vienna 9, Austria, and that he was the publisher of a newspaper named *Der Montag mit dem Sport-Montag*, the offices of which were situated at Lichtensteinstrasse 45, Vienna 9. The records also show that Paul Kolisch owned stocks and bonds in foreign companies, worth approximately 67,000.00 Reichsmarks (1938 value), including shares in Bank II. According to these records, some of these securities which were deposited in London, England, and in Switzerland, had by then been transferred to Austria and were at the disposal of the representative of the main creditor of the newspaper publishing company, attorney Dr. Emerich Hunna, as well as the provisional administrator of the newspaper publishing company, to cover the liabilities of the company, including its tax obligations.

The CRT's Analysis

Identification of the Account Owner

The Claimant has plausibly identified the Account Owners. His father-in-law's name and domicile matches the published name and residence of Account Owner I. The Claimant identified his father-in-law's street addresses in Vienna, and the fact that Paul Kolisch perished in Buchenwald. The Claimant also identified Account Owner I's profession and the name of the newspaper published and edited by his father-in-law, as well as the address of his father-in-law's office. In addition, the Claimant stated that his father-in-law's first wife was named Isabella Stevens-Reiss. The Claimant also stated that the second wife and child of Account Owner I were Account Owner III and Account Owner II respectively, and also provided the birth date of Account Owner II. Finally, the Claimant identified that the accounts held by the Account Owners in Bank II were numbered 39671. All of the above information provided by the Claimant matches unpublished information contained in the bank records of Bank I and Bank II.

Status of the Account Owner as a Victim of Nazi Persecution

The Claimant has made a plausible showing that the Account Owners were Victims of Nazi Persecution. The Claimant stated that Account Owner I was Jewish and that his newspaper publishing business was aryanized, and that Account Owner I himself was taken to Dachau concentration camp, where he was tortured before being sent to Buchenwald concentration camp, where he perished. The Claimant stated that Account Owner II, who was also Jewish, was put under house arrest by the Nazis in March 1938 together with Account Owner III, and was later forced to flee to the United States in 1939.

Moreover, the CRT notes that a database containing the names of victims of Nazi persecution includes a person named Paul Kolisch, and indicates that his date of birth was 20 July 1883 and place of birth was Vienna, Austria. The database also indicates that Paul Kolisch was a newspaper publisher and that he lived at Lichtensteinstrasse 21, which matches the information about the Account Owner provided by the Claimant. The database is a compilation of names from various sources, including the Yad Vashem Memorial of Israel.

The Claimant's Relationship to the Account Owner

The Claimant has plausibly demonstrated that he is related to the Account Owners. In the case of Account Owner I and Account Owner II, he has done so by submitting his record of marriage to Account Owner II, which also indicates that Account Owner II's father was Paul Kolisch.

The Issue of Who Received the Proceeds

The bank records indicate the accounts were paid to Nazi authorities.

Basis for the Award

The CRT 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 Governing the Claims Resolution Process (the “Rules”). Second, the Claimant has plausibly demonstrated that the Account Owners were his father-in-law, mother-in-law, and wife, and those relationships justify an Award. Finally, the CRT has determined that neither the Account Owners nor their heirs received the proceeds of the claimed accounts.

Amount of the Award

Pursuant to Article 35 of the Rules, when the value of an account is unknown, as is the case with the demand deposit account and the safe deposit box at Bank I, 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 demand deposit account was 2,140.00 Swiss Francs, while the average value of a safe deposit box was 1,240.00 Swiss Francs, thereby producing a total in this case of 3,380.00 Swiss Francs. The present value of this amount is calculated by multiplying it by a factor of 12, in accordance with Article 37(1) of the Rules, to produce a total amount of 40,560.00 Swiss Francs.

Article 37(3)(a) of the Rules provides that where the value of an award is calculated using the value presumptions provided in Article 35 of the Rules, the initial payment to the claimant shall be 65% of the Certified Award, and the claimant may receive a second payment of up to 35% of the Certified Award when so determined by the Court. In this case, the CRT has used the value presumptions of Article 35 of the Rules to calculate the account values at Bank I, and 65% of the total amount of the accounts at Bank I is 26,364.00 Swiss Francs.

The records of Bank II indicate that the value of the custody account numbered 39671 as of 16 June 1938 was 56,200.00 Swiss Francs. The value of the demand deposit account also numbered 39761 as of 16 June 1938 was 1,798.00 Swiss Francs. The present value of the amount of the award is determined by multiplying the historic value balance as determined by Article 35 by a factor of 12, in accordance with Article 37(1) of the Rules. Consequently, the total amount of these accounts is 695,976.00 Swiss Francs.

The total award amount of the accounts at both Bank I and Bank II is therefore 736,536.00 Swiss Francs, and the initial payment to the Claimant is 722,340.00 Swiss Francs.

Scope of the Award

The Claimant should be aware that, pursuant to Article 25 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
October 24, 2002