

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimants Rita Laser

and Eva Helga Perkal
represented by Rachel Perkal

in re Account of Walter Loewy

Claim Numbers: 002292/GO; 206955/GO

Award Amount: 49,375.00 Swiss Francs

This Certified Award is based upon the claims of Rita Laser, née Schmul, (“Claimant Laser”) and Eva Helga Perkal, née Itzig, (“Claimant Perkal”) (together the “Claimants”) to the account of Walter Loewy.¹ This Award is to the published account of Walter Loewy (the “Account Owner”), over which Betty Loewy (the “Power of Attorney Holder”) held power of attorney, at the Zurich branch of the [REDACTED] (the “Bank”).

All awards are published. Where a claimant has not requested confidentiality, as in this case, only the name of the bank has been redacted.

Information Provided by the Claimants

Claimant Laser and Claimant Perkal, who are cousins, each submitted a Claim Form providing substantially similar information. The Claimants identified the Account Owner as their uncle by marriage, Walter Loewy, who was born in approximately the 1890s in Danzig, Germany (today Gdansk, Poland), and was married to Betty Loewy, née Itzig, Claimant Laser’s maternal aunt and Claimant Perkal's paternal aunt. The Claimants stated that Walter and Betty Loewy, who were Jewish, had two children, Ursel, who was born in 1925, and Hedda, who was born in 1929. The Claimants stated that their uncle was a timber merchant. Claimant Laser indicated that her uncle resided on Langegasse in Danzig and Claimant Perkal indicated that her uncle resided in Vorstädtischer Graben in Danzig. According to the Claimants, in 1938, their uncle moved from Danzig to Polna 24/8 in Warsaw, Poland. The Claimants further stated that their uncle, their aunt, and their children all perished in the Warsaw Ghetto in approximately 1942. Claimant Laser added that Hilda Zorkin was the custodian of the account belonging to Walter Loewy, and

¹ In a separate decision, the CRT awarded the account of Walter Loewy to the Claimants. See *In re Account of Walter Loewy* (approved on 23 June 2003).

that her last place of residence was 36 Florence Court, Maida Vale in London, the United Kingdom.

Claimant Laser indicated that she was born on 14 July 1923 in Neumark, Germany, and Claimant Perkal indicated that she was born on 30 July 1929 in Danzig. The Claimants each previously submitted an Initial Questionnaire to the Court in 1999, and Claimant Perkal submitted an ATAG Ernst & Young claim form in 1998, asserting their entitlement to a Swiss bank account owned by Walter Loewy.

Information Available in the Bank's Records

The CRT notes that 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 report an account belonging to Walter Loewy during their investigation of the Bank. The documents evidencing an account belonging to Walter Loewy were obtained from the Swiss Federal Archive and from the Press Office of the Polish Ministry of Finance, and are further described below.

Documents obtained from the Swiss Federal Archive and Information published by the Press Office of the Polish Ministry of Finance

In the records of the Swiss Federal Archive in Bern, Switzerland, there are documents concerning the registration of assets belonging to Walter Loewy. These records indicate that the Account Owner was Walter Loewy, who resided at Vorstädtischer Graben 1b in Danzig, and that the Power of Attorney Holder was *Frau* (Mrs.) Betty Loewy. In addition, these records identify Hilde Sorkin, who resided at New College Court, Finchley Road in London, the United Kingdom, as a contact person, and identify Martin Rosenthal, who resided at Cliostraat 43 in Amsterdam, the Netherlands, as a secondary contact person. According to these records, the Account Owner held one account, which contained 12 golden Double Eagle coins, the value of which amounted to 2,160.00 Swiss Francs ("SF") as of 1 September 1963. The Swiss Federal Archive's records indicate that the account was reported in 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 by Swiss banks pursuant to a federal decree of 1962 (the "1962 Survey"), that the Bank applied to the relevant custodial authority (*Vormundschaftsbehörde*) to appoint a custodian for the account, and that such custodian was appointed in 1966.

Furthermore, 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 Walter Loewy. In addition to the information contained in the records of the Swiss Federal Archive, the publication of the Polish Ministry of Finance indicates that the proceeds of the account, in the amount of SF 3,378.00, were transferred on 15 August 1975 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 two claims of the Claimants in one proceeding.

Identification of the Account Owner

The Claimants have plausibly identified the Account Owner. Their uncle's name and city of residence match the published name of the Account Owner.² The Claimants identified the Account Owner's city of residence, the name of the Power of Attorney Holder, and the name and the city and country of residence of a contact person, which matches unpublished information contained in the records of the Polish Ministry of Finance.³

Additionally, the CRT notes that a database containing the names of victims of Nazi persecution includes a person named Walter Loewy, and indicates that his date of birth was 1895 and place of residence was Danzig, 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 CRT further notes that the Claimants filed Initial Questionnaires with the Court in 1999, and that Claimant Perkal also filed an ATAG Ernst & Young claim form in 1998, asserting their entitlement to a Swiss bank account owned by their uncle, Walter Loewy, prior to the publication of the List of Account Owners determined by ICEP to be probably or possibly those of Victims of Nazi Persecution and published in 2005 (the "2005 List"). This indicates that the Claimants have based their present claims not simply on the fact that an individual identified on the 2005 List as owning a Swiss bank account bears the same name as their relative, but rather on a direct family relationship that was known to them before the publication of the 2005 List. It also indicates that the Claimants had reason to believe that their relative owned a Swiss bank account prior to the publication of the 2005 List. This supports the credibility of the information provided by the Claimants. The CRT notes that the other claim to this account was disconfirmed because that claimant provided a different country of residence than the country of residence of the Account Owner.

² The CRT notes that the Claimants indicated that their uncle's name was "Walter Loewy" and that the Account Owner's name was "Walter Loevy." The CRT further notes that, in German, the two spellings are pronounced identically, and therefore determines that the discrepancy does not materially affect the Claimants' identification of the Account Owner.

³ The CRT notes that no other information than the Account Owner's name was published on the 2005 List. However, specific information was available to the public from the publication of the Polish Ministry of Finance, number 25, dated February 1998.

Status of the Account Owner as a Victim of Nazi Persecution

The Claimants have made a plausible showing that the Account Owner was a Victim of Nazi Persecution. The Claimants stated that the Account Owner was Jewish and that he perished in the Warsaw Ghetto. As noted above, a person named Walter Loewy was included in the CRT's database of victims.

The Claimants' Relationship to the Account Owner

The Claimants have plausibly demonstrated that they are related to the Account Owner by submitting specific biographical information, demonstrating that the Account Owner was the Claimants' uncle. The CRT notes that the Claimants identified information about the Account Owner as contained in the records of the Polish Ministry of Finance; that the Claimants each filed an Initial Questionnaire with the Court in 1999, identifying the relationship between the Account Owner and the Claimants, prior to the publication in January 2005 of the 2005 List; and that the Claimants also identified information which matches information contained in the Yad Vashem records. Finally, the CRT notes that the foregoing information is of the type that family members would possess and indicates that the Account Owner was well known to the Claimants as a family member, and all of this information supports the plausibility that the Claimants are related to the Account Owner, as they have asserted in their Claim Forms. There is no information to indicate that the Account Owner has other surviving heirs.

The Issue of Who Received the Proceeds

The records of the Press Office of the Polish Ministry of Finance indicate that the account was paid to the Polish National Bank on 15 August 1975.

Basis for the Award

The CRT has determined that an Award may be made in favor of the Claimants. First, the claims are admissible in accordance with the criteria contained in Article 18 of the Rules Governing the Claims Resolution Process. Second, the Claimants have plausibly demonstrated that the Account Owner was their uncle by marriage, and that relationship justifies an Award. Third, the CRT has determined that it is plausible that neither the Account Owner nor his heirs received the proceeds of the claimed account.

Amount of the Award

In this case, the Account Owner held an account of unknown type. The records of the Swiss Federal Archive indicate that the value of the account as of 1 September 1963 was SF 2,160.00. 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 account between 1945 and 1963. Consequently, the adjusted balance of the account at issue is SF 2,445.00. According to Article 29 of the Rules, if the amount in an account of unknown type was less than SF 3,950.00, and in the absence of plausible evidence to the contrary, the amount in the account shall be determined to be SF 3,950.00. 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 a total award amount of SF 49,375.00.

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 marriage, who has submitted a claim, consistent with principles of fairness and equity. In this case, the Claimants are the nieces of the Account Owner's spouse. Accordingly, the Claimants are each entitled to receive one-half of the total 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 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
October 20, 2006