

# CLAIMS RESOLUTION TRIBUNAL

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

## **Certified Award**

to Claimant Gay Austin Mayer  
also acting on behalf of Laurette M. Beach, née Mayer

**in re Accounts of Paul Mayer, Renée Mayer,  
Theodor Mayer and M. E. Mayer**

Claim Number: 402247/DE

Award Amount: 148,125.00 Swiss Francs

This Certified Award is based upon the claim of Gay Austin Mayer (the “Claimant”) to the published account of Paul Mayer (“Account Owner Paul Mayer”). This Award is to the published account of Account Owner Paul Mayer, the unpublished account of Theodor Mayer (“Account Owner Theodor Mayer”) and the unpublished account of Renée Mayer (“Account Owner Renée Mayer”), over which Paul Mayer (the “Power of Attorney Holder”) held Power of Attorney, at the Zurich branch of the [REDACTED] (“Bank I”) and to the unpublished Account of the *M. E. Mayer Company* (“Account Owner *M. E. Mayer*) at the Zurich branch of the [REDACTED] (“Bank II”).

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 Claimant**

The Claimant submitted a Claim Form identifying Account Owner Paul Mayer as his paternal grandfather, Paul Mark Edward (Paul Stephan) Mayer, who was born in 1885; Account Owner Renée Mayer as his paternal grandmother, Renée Mayer, née Steiner, who was born in Budapest, Hungary; Account Owner Theodore (Theodor) Mayer as his grandfather’s brother; and Account Owner *M. E. Mayer* as his paternal family’s business, *M. E. Mayer Parfumerie*. The Claimant indicated that his grandparents, who were Jewish, had one child, Stephen Mayer (the Claimant’s father), and that the family resided at Prinz Eugenstrasse 80 in Vienna, Austria. According to the Claimant, his grandfather ran the family’s business, *M. E. Mayer Parfumerie*, which was founded by the Claimant’s great-grandfather, Maximilian Mayer, and which manufactured soap, razors, and perfumes. The Claimant explained that his grandfather also operated two retail stores in Vienna. According to the Claimant, his grandparents fled Austria in 1940 and made their way to New York, New York, the United States via London, England.

The Claimant submitted a copy of an unsigned memorandum dated 25 March 1940 on stationary

bearing the letterhead “MEM” and the name and title Counselor of Commerce (*Kommerzialrat*) Paul St. Mayer. According to this memorandum, Paul Mayer and his brother, Theodore Mayer, were partners in the family business, *M. E. Mayer*. The memorandum indicates that Paul Mayer was imprisoned by the Nazis from 10 to 15 November 1938 and Theodore Mayer was imprisoned by the Nazis from 10 to 24 November 1938. According to the memorandum, Paul Mayer and Theodore Mayer were forced by Nazi authorities in Vienna to sign agreements pertaining to their family business and were threatened with imprisonment in Dachau. The memorandum further indicates that the store was aryanized and that the brothers were forced to sell their assets at a price determined by the bank commissioned to buy such properties.

The Claimant also submitted copies of:

1. an excerpt from a publication regarding the history of the *M. E. Mayer Company*, which states that Maximilian Mayer was the founder of the company, that his son Paul Mayer led the company after his father while Paul’s brother Theodore was in charge of imports and exports at this time, and that Paul’s son Stephen H. Mayer, and Stephen’s son, Gay A. Mayer (the Claimant), each led the company in turn;
2. Paul Meyer’s United States Certificate of Naturalization dated 16 May 1945, which indicates that he was formerly an Austrian citizen and which bears his signature;
3. Paul M. E. Mayer’s obituary, dated 20 September 1947, which states that his wife was Renée A. Mayer and his son was Stephan H. Mayer;
4. a document dated 21 January 1948, indicating that Stephen H. Mayer served as the executor of the late Paul E. Mayer’s estate;
5. Stephen Mayer’s death certificate, which indicates that he died on 10 January 1990;
6. Stephen Mayer’s will, which lists his heirs as his wife, Elizabeth C. Mayer, and his children, Gay A. Mayer and Laurette M. Beach, and which bequeaths his residuary estate to his wife and son as trustees under a separate trust agreement;
7. a court order from the Superior Court of the State of Arizona dated 7 February 1990, indicating that Elizabeth C. Mayer and Gay A. Mayer served as co-personal representatives of the estate of Stephen H. Mayer;
8. Elizabeth Catherine Mayer’s death certificate, which indicates that she died on 22 June 1996; and
9. a certificate from the District Court of the State of Colorado, dated 3 July 1996, indicating that Gay A. Mayer and Laurette M. Beach served as co-personal representatives of the estate of Elizabeth C. Mayer.

The Claimant indicated that he was born on 13 December 1942 in New York. The Claimant is representing his sister, Laurette M. Beach, née Mayer, who was born on 6 October 1945, also in New York.

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

#### Account Owner Theodor Mayer and Account Owner Paul Mayer

The Bank’s record consists of an opening contract for a joint bank account signed by Account Owner Theodor Mayer and Account Owner Paul Mayer on 16 May 1931. According to this

record, the Account Owners were Theodor and Paul Mayer of Vienna. The Bank record indicates that Paul Mayer held the title of a counselor of commerce (*Kommerzialrat*), and that correspondence was to be sent to *Herr* (Mr.) *Kommerzialrat* Paul Mayer at Prinz Eugenstrasse 80, Vienna IV, Austria. The Bank's record further indicates that the Account Owners held one account, the type of which is not specified.

The Bank's record does not contain information about the disposition of this account, nor does this record indicate the value of this account. There is no evidence in the Bank's records that the Account Owners or their heirs closed the account and received the proceeds themselves.

#### Account Owner Renée Mayer

The Bank's records consist of a power of attorney form dated 30 May 1931 and a spousal consent form dated 22 May 1931, both of which signed by Paul and Renée Mayer. According to these records, the Account Owner was Renée Mayer, who resided at Prinz Eugenstrasse 80, Vienna IV and the Power of Attorney Holder was Herr *Kommerzialrat* Paul Mayer, the Account Owner's husband. The Bank's records indicate that the Account Owner held one account of unknown type.

The Bank's records do not contain information about the disposition of this account, nor do these records indicate the value of this account. There is no evidence in the Bank's records that the Account Owner, the Power of Attorney Holder, or their heirs closed the account 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 (Archive of the Republic, Finance), there are documents concerning the assets of Paul Mayer, numbered 45272, the assets of Renée Mayer, numbered 26197, the assets of Stephan Mayer, numbered 26108, and the assets of Theodor Mayer, numbered 22820.

#### Account Owner Paul Mayer, Account Owner Renée Mayer, and Stephan Mayer

The records relating to Paul Mayer, numbered 45272, include his asset declaration, signed by him on 14 July 1938 in Vienna, correspondence, and notices of tax assessments. According to these records, Paul Mayer was born on 27 June 1885, owned shops, served as a partner in a company, and was married to Renée Mayer, née Steiner, who was born on 10 April 1891 in Budapest, Hungary. On their asset declarations, both Paul Mayer and Renée Mayer identified themselves Protestant by confession and Jewish "by race" (*der Rasse nach*). The records indicate that Paul Mayer and Renée Mayer and their son, Stephan Mayer, who was born on 27 April 1915, resided at Prinz Eugenstrasse 80 in Vienna. According to these records, Paul Mayer owned 50 percent of the perfume and soap factory (*Parfümerie-u. Seifenfabrik*) *M. E. Mayer Company*, and 37.5 percent of the retail outlet *MEM Company* (*MEM- Compagnie Gebrüder*

Mayer) and served as chief executive officer of a chemical company (*Chemical Erzeugung/ und Vertrieb*) related to the *M.E. Mayer Company* that produced the chemical compounds used in their products. The records further indicate that in March 1934 the *MEM Company* ceased operations and the *M.E. Mayer Company* took over both the *MEM Company's* assets and debts with its debts outweighing its assets at this time. According to these records, the *M.E. Mayer Company* had two retail stores in Vienna, as well as affiliations with shops in Paris, France, and The Hague, Netherlands. The records also indicate that the family once owned a country home in Austria and an apartment house in Berlin, Germany.

These records include a letter dated 9 August 1941 from the Office in the Ministry for Economics and Labor charged with registering and administering Jewish-owned property (*Vermögensverkehrsstelle*) indicating that Paul Mayer, Renée Mayer and Stephan Mayer were stripped of their citizenship by the Nazi Regime as of 28 May 1941, that all of the family's assets had been seized (*beschlagahmt*) by the Nazis by 28 May 1941, and that Dr. Stephan Lehner was named trustee of these assets. These documents further indicate that Paul Mayer received 60,000.00 Reichsmark (RM) from the sale of *M.E. Mayer Company* to the *Kontrollbank*, and that he received RM 15,000.00 from the sale of the chemical company (*Chemical Erzeugung/ und Vertrieb*) to the *Kontrollbank*, the bank in charge of arranging such transactions. According to a letter dated 10 March 1939 and addressed to Paul Mayer at his home address and in care of the *Bankhaus Kernschker & Co.*, Paul Mayer's assets were reassessed by Nazi authorities to be worth RM 339,437.00. The documents indicate that Paul Mayer was assessed flight tax (*Reichsfluchtsteuer*) of RM 84,859.00, payable within 10 days, and atonement tax (*Judenvermögensabgabe*) of RM 20,400.00. The documents also indicate that Paul Mayer paid an additional RM 10,000.00 to the *Aktion Gildemeester* in order to emigrate, RM 12,000.00 in legal fees and RM 5,000.00 for the trustee's services. According to these documents, Nazi authorities seized bank assets in the amount of RM 3,150.00 and jewelry and other luxury goods worth RM 5,000.50 from Paul Mayer.

According to the records of Renée Mayer numbered 26107, Renée Mayer worked as a homemaker and inherited money upon her mother's death. The records further indicate that jewelry and personal items worth RM 19,326.00 were seized by the Gestapo on 16 March 1938, and that RM 800.00 worth of silverware was later returned to her.

According to the records of Stephan Mayer numbered 26108, Stephan Mayer was born on 27 April 1915, worked as an employee of an unnamed business and was assessed flight tax of RM 1,555.00. These records also indicate that Stephan Mayer fled to Amsterdam, the Netherlands on 27 January 1939.

#### Account Owner Theodor Mayer

According to the records of Theodor Mayer numbered 22820, Theodor Mayer owned shops, served as a partner in a company, and resided at Hummelgasse 10 in Vienna with his wife Paula Mayer, née Edelstein. These records indicate that while Paula Mayer self identified as Protestant, Paula and Theodor were considered Jewish by the Nazi regime. According to these records, Theodor Mayer held the same ownership rights over the, *M.E. Mayer Company* a perfume and soap factory and retail outlet (*Parfümerie-u Seifenfabrik*) and the *MEM Company*,

as Paul Mayer. These records also indicate that several relatives who resided in Mistek, Moravia, Czechoslovakia (now Czech Republic) held shares in the family business.

According to these records, Theodor Mayer's assets were reassessed by Nazi authorities on 10 March 1939 at which time Theodor Mayer's wealth was calculated to be RM 422,472.00. The documents indicate Paul Mayer was found to owe a flight tax (*Reichsfluchtsteuer*) of RM 101,608.00 payable within 10 days.

#### Account Owner *M.E. Mayer*

The 1938 Census records described above also include evidence of a Swiss bank account, the type of which is not indicated, held by the *M.E. Mayer* Company at Bank II. According to these records, the account was held in Swiss Francs ("SF") and held assets valued at SF 861.62 in April 1938. The records do not contain information about the disposition of this account.

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

#### Identification of the Account Owners

The Claimant has plausibly identified Account Owner Paul Mayer, Account Owner Renée Mayer, Account Owner Theodor Mayer and Account Owner M.E. Mayer. The Claimant's grandfather's name matches the published name of Account Owner Paul Mayer and the Claimant's grandmother's name matches the unpublished name of Account Owner Renée Mayer. The Claimant's grandfather's brother's name matches the unpublished name of Account Owner Theodor Mayer. The Claimant's family business matches the unpublished name of the family business contained in the Austrian Census records. The Claimant identified his grandfather's profession and his grandparent's street address and country and city of residence which match unpublished information about Account Owner Paul Mayer and Account Owner Renée Mayer contained in the Bank's records.

In support of his claim, the Claimant submitted documents, including: 1) a copy of a memorandum dated 25 March 1940 on stationary bearing the "MEM" logo and the name Paul St. Mayer and his title Counselor of Commerce (*Kommerzialrat*), indicating Paul Mayer and Theodore Mayer's ties to the business M. E. Mayer; 2) an excerpt from a publication indicating that Paul Mayer had led the *M. E. Mayer Company* and that Theodore Mayer worked there; 3) Paul Meyer's United States Certificate of Naturalization indicating that he was formerly an Austrian citizen and bearing his signature; 4) Paul M. E. Mayer's obituary; and 5) a legal document dated 21 January 1948 indicating that Stephen H. Mayer served as the executor of the late Paul E. Mayer's estate, providing independent verification that the persons who are claimed to be the Account Owners had the same names and resided in the same city recorded in the Bank's records as the name and city of residence of the Account Owners.

The Claimant also submitted a sample of his grandfather's signature, which matches the signature samples contained in the Bank's records.

The CRT notes that the name Paul Mayer appears only once on the List of Account Owners Published in 2005 (the "2005 List").

The CRT notes that the other claims to these accounts were disconfirmed because that claimant provided a different profession or city or country of residence than the profession and city and country of residence of the Account Owners.

#### Status of the Account Owners 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 the Account Owners were Jewish, that they resided in Austria after its incorporation into the German Reich in March 1938 (the “*Anschluss*”), that their family business was aryanized, and that Account Owner Paul Mayer and Account Owner Theodor Meyer were imprisoned by the Nazis in November 1938. The CRT notes that the Account Owners were required to register their assets pursuant to the 1938 Census.

#### The Claimant’s Relationship to the Account Owners

The Claimant has plausibly demonstrated that he is related to the Account Owners by submitting specific information and documents, demonstrating that the Account Owners were the Claimant’s grandparents, his grandfather’s brother, and his family’s business. These documents include: 1) an excerpt from a publication regarding the history of the *M. E. Mayer Company* indicating that Paul Mayer, Paul Mayer’s son, Stephen H. Mayer, and Stephen’s son, Gay A. Mayer, each led the company in turn; 2) Paul M. E. Mayer’s obituary indicating that his wife was Renée A. Mayer and his son was Stephan H. Mayer; 3) a legal document dated 21 January 1948, indicating that Stephen H. Mayer served as the executor of the late Paul E. Mayer’s estate; 4) Stephen Mayer’s will listing his children Gay A. Mayer and Laurette M. Beach among his heirs and; 5) a court order dated 7 February 1990 indicating that Gay A. Mayer served as a co-personal representative of the estate of Stephen H. Mayer.

There is no information to indicate that the Account Owners have other surviving heirs other than the party whom the Claimant is representing.

#### The Issue of Who Received the Proceeds

Given that the Account Owners resided in Austria after the *Anschluss*, that assets belonging to Account Owner M.E. Mayer were declared to Nazi authorities in the 1938 Census, that there is no record of the payment of the Account Owners’ accounts to them nor any record of a date of closure of the accounts; that the Account Owners and their heirs would not have been able to obtain information about their accounts after the Second World War from 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 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 Owners, the Power of Attorney Holder, 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 the Claimant and the party he represents. First, the claim is admissible in accordance with the criteria contained in Article 18 of the Rules. Second, the Claimant has plausibly demonstrated that the Account Owners were his grandparents, his grandfather's brother and his family business, and these relationships justify an Award. Third, the CRT has determined that it is plausible that neither the Account Owners, nor the Power of Attorney Holder, nor their heirs received the proceeds of the claimed accounts.

### Amount of the Award

#### *Bank I*

In this case, Account Owner Theodor Mayer and Account Owner Paul Mayer jointly held one account of unknown type and Account Owner Renée Mayer held one account of unknown type. 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 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 an account of unknown type was 3,950.00 Swiss Francs (SF). Thus, the combined 1945 average value for the two accounts at issue is SF 7,900.00.

#### *Bank II*

In the 1938 Census declarations submitted by Account Owner Paul Mayer and Account Owner Theodor Mayer, the value of the account of unknown type held by *M. E. Mayer Company* was SF 861.62 in April 1938. The CRT determines that it is unable to rely on the balance amounts declared in the 1938 Census as it has no evidence regarding the circumstances of the Account Owner's declaration. The CRT notes that, as evidenced in a number of cases, the Account Owners may not have declared all of their assets, or understated their value, in the belief that this might help them safeguard some of them. Pursuant to Article 29 of the Rules Governing the Claims Resolution Process, as amended (the "Rules"), if the amount in an account of unknown type is 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. In this case, the CRT does not find that the value of the account indicated in the Account Owner's 1938 Census declaration constitutes plausible evidence to the contrary sufficient to rebut the presumption of Article 29 of the Rules, and concludes that the value of the Account Owners' account of unknown type shall be determined to be SF 3,950.00.

The current value of the amount of the award is determined by multiplying the account balances 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 148,125.00.

### Division of the Award

According to Article 23(1)(c) of the Rules, if the Account Owner's spouse has not submitted a claim, the award shall be in favor of any descendants of the Account Owner who have submitted

a claim, in equal shares by representation. In this case, the Claimant is representing his sister, Laurette M. Beach, née Mayer. Accordingly, the Claimant and the represented party are each entitled to one-half of the total award amount.

### **Scope of the Award**

The Claimant 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  
24 October 2008